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Distribution of Virginia Adjusted Gross Income by Income Class, 1977

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INTRODUCTION

Administrative records from the Virginia Department of Taxation provide a useful source of information on local income distribution. This report is the sixth in a series based on the Department's records. The first report covered the distribution of adjusted gross income (AGI) in 1972, and the second covered 1973 with information on total AGI and number of returns beginning with 1963. The next three reports covered the distribution of AGI in 1974, 1975, and 1976, respectively, and this report shows comparable data for 1977. New in this study are AGI class intervals from $25,000 to $40,000 and data for Standard Metropolitan Statistical Areas (SMSAs) and planning districts.

AGI is equal to gross income from all sources not specifically excluded minus certain deductions, primarily business expenses. Major sources of income excluded are Social Security benefits and other transfer payments, employer contribution for private pension and health programs, and non-cash imputed income and income in kind. The AGI data cover all persons required to file a return for 1977: 1) single persons with an income over $1,900 ($2,900 if 65 years years of age or over); 2) married persons filing jointly with a combined income over $2,500 ($3,500 if either was 65 or over, $4,500 if both were 65 or over); and 3) married persons whose spouses filed separately and who had income of over $1,250. In addition, persons with incomes below these limits whose incomes were subject to tax withholding were required to file in order to obtain a refund.

In 1977 AGI amounted to 78% of Virginia personal income.[1/] Personal income is a broad concept that includes transfer payments and certain types of non-cash income which are not taxable. The proportion of the population covered by the AGI data can be roughly estimated by comparing the reported number of personal and dependent exemptions with a separate count of the total population.

1/ Survey of Current Business, Vol. 59, No. 11 (August 1979), p. 20.

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In 1977 the number of exemptions was 4,539,374 or 89% of the estimated total population of 5,094,600.2/

To place the figures in this report in perspective it may be helpful to review briefly economic conditions in 1977. The year 1977 was one of expansion as the Virginia economy continued its recovery from the severe 1974-75 recession. Nonagricultural wage and salary employment grew by 4.5%. The state's unemployment rate, which averaged 5.3%, was high by historcial standards but lower than in the preceding two years. Inflation, as measured by the consumer price index, averaged 6.5%, up 0.7 percentage points from the previous year.

1977 ADJUSTED GROSS INCOME

All Returns

Statewide, the median AGI per return was $10,946, up 5.9% from the preceding year. However, after adjustment for inflation, the median declined by 0.6%.

The overall county median was $11,468 compared to $10,118 for cities (see Table A1.). A major reason for this difference was that married returns, which tend to have higher incomes than individual returns, represented a larger proportion of the returns for the counties than for the cities. The highest income area, Fairfax County ($16,819), had a median AGI 2.5 times greater than the lowest area which was Northampton County ($6,753). Other high income localities were Prince William County ($16,363), Chesterfield County ($15,304), Loudoun County ($14,929), and Fairfax City ($14,432). All of the top five localities were located either in Northern Virginia or the Richmond area. Other low income localities were Brunswick County ($7,444), Galax City ($7,522), and the counties of Charlotte ($7,645) and Buckingham ($7,728). Thus, the low income localities were in Appalachia, the Eastern Shore, Central Virginia, and Southside Virginia.

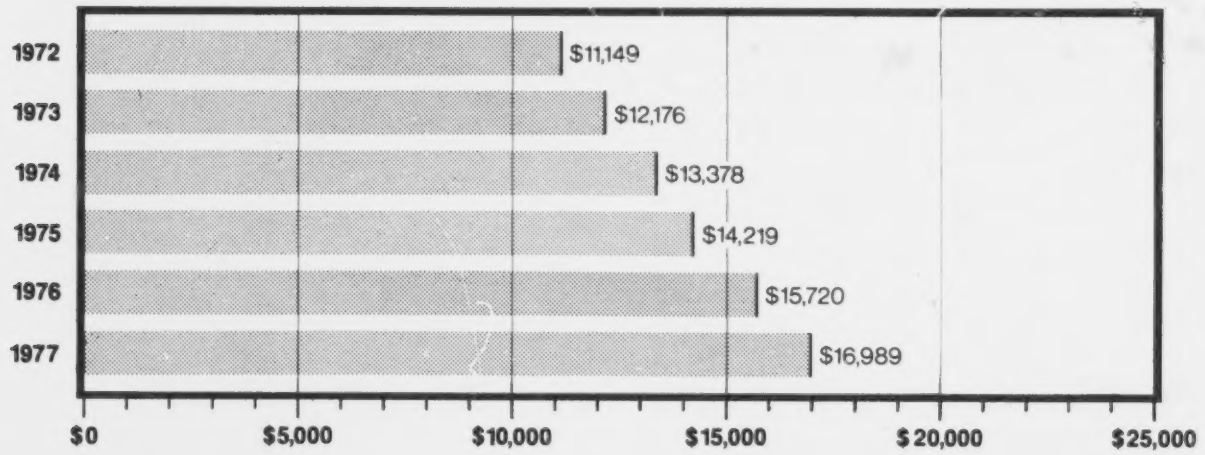
Together, the eight SMSAs had a median AGI of $11,969 compared to $9,345 for the non-SMSA portions of the state (see Figure 3 for a map showing SMSA boundaries). Among the SMSAs, the Northern Virginia portion of the Washington, D.C.-Md.-Va. SMSA had the highest median ($15,163). The lowest median was in the Virginia portion of the Johnson City-Kingsport-Bristol SMSA ($8,983).

Among the twenty-two plannings districts the medians ranged from $15,163 in the Northern Virginia Planning District to $7,465 in the Accomack-Northampton Planning District (see Figure 4 for a map showing planning district boundaries).

In addition to providing median AGI, Table A1 contains information on the distribution of AGI. Statewide, 15.0% of the returns had AGI of less than $3,000; 9.4% had $3,000 to $4,999; 22.5% had $5,000 to $9,999; 16.9% had $10,000 to $14,999; 13.2% had $15,000 to $19,999; 8.9% had $20,000 to $24,999; 5.5% had $25,000 to $29,999; 3.2% had $30,000 to $34,999; 1.9% had $35,000 to $39,999; and 3.7% had $40,000 or more.

2/ Julia H. Martin and Michael A. Spar, "Estimates of the Population of Virginia Counties and Cities: July 1, 1971 to July 1, 1978" (Charlottesville: Tayloe Murphy Institute, May 1979).

Figure 1.
Virginia Median AGI Per Married Return



As might be expected, the locality with the highest median income had a very large percentage of returns in the highest AGI class. In Fairfax County 11.5% of the returns were $40,000 or more.

The median AGI on all returns is not a good proxy for median household Census money income. In 1975, a year in which Virginia median household income was estimated by the U.S. Bureau of the Census, median household income was 35% greater than median AGI on all returns.[3/] Although there were many reasons for the difference, the principal one was that members of the same household sometimes filed separately. As a result, the number of returns filed exceeded the number of households by 6%.[4/]

Married Returns

In 1977 statewide median AGI per married return was $16,989 a figure 8.1% higher than income in 1976. Since the beginning of this series in 1972 there has been a large rise in AGI as measured in current dollars (see Figure 1). However, in terms of constant dollars adjusted for changes in the consumer price index, there has been only a modest gain; from 1972 to 1977 real median AGI rose by 5.2%. From 1976 to 1977 real median AGI rose by 1.5%.

The 1977 median for all counties was $17,021, and that for the cities was $16,656 (see Table A2). All of the five highest localities were in Northern Virginia. Fairfax County ($28,047) and Fairfax City ($25,191) led, followed by Arlington County

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3/ U.S. Bureau of the Census, "Household Money Income in 1975, by Housing Tenure and Residence, for the United States, Regions, Divisions, and States" Current Population Reports P-60, No. 108 (November 1977), p. 131.

4/ Ibid.

Table 1.
AGI on Married Returns Adjusted for Price Differences among SMSAs, 1977

SMSA	Median AGI on Married Returns, Actual Dollars		Relative Consumer Price Index	Median AGI on Married Returns, Dollars of Constant Purchasing Power	
	Amount	Index (SMSA Median = 100)	(All Metropolitan Areas = 100[a/])	Amount	Index (SMSA Median = 100)
All SMSAs	$19,068	100	100	$19,068	100
Johnson City-Kingsport-Bristol [b/]	12,108	63	n.a.	n.a.	n.a.
Lynchburg	15,740	83	94	16,745	88
Newport News-Hampton	17,251	90	95	18,159	95
Norfolk-Virginia Beach-Portsmouth [b/]	16,597	87	99	16,765	88
Petersburg-Colonial Heights-Hopewell	17,105	90	95	18,005	94
Richmond	18,663	98	102	18,297	96
Roanoke	16,126	85	97	16,625	87
Washington (Northern Virginia) [b/]	25,377	133	114	22,261	117

Source: 1977 data in Eleanor G. May, Consumer Price Indicators for Virginia Metropolitan Areas, 1978 (Charlottesville: Tayloe Murphy Institute, 1978), p. 8.

n.a. - not available.

a/ The relative price index used to adjust actual dollars to constant dollars excluded the Virginia portion of the Johnson City-Kingsport-Bristol SMSA and included Charlottesville-Albemarle which is not an SMSA.

b/ Virginia portion only.

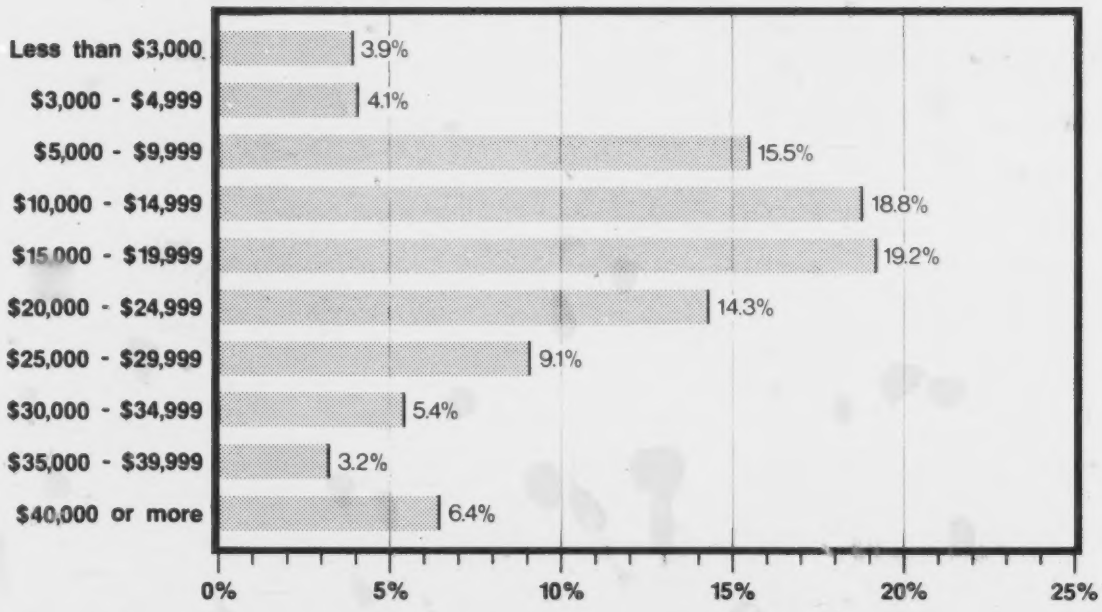
($24,025), Falls Church City ($22,646), and Prince William County ($22,25). The five lowest localities were the counties of Grayson ($10,028), Charlotte ($10,215), Lee ($10,557), Northampton ($10,705), and Brunswick ($10,720).

The median AGI in the portion of the state included in SMSAs was $19,068 compared to $13,753 for the non-SMSA portion. Among the SMSAs the Northern Virginia portion of the Washington, D.C.-Md.-Va. SMSA had the highest median ($25,377) followed distantly by Richmond ($18,663). The lowest median was in the Johnson City-Kingsport-Bristol SMSA ($12,108).

To a certain extent, the variation among SMSAs in median AGI reflects price differences rather than differences in real incomes of constant purchasing power. When the data are adjusted using a relative price index, the Northern Virginia portion of the Washington, D.C.-Md.-Va. SMSA and the Richmond SMSA remain the highest income metropolitan areas (see Table 1). However, the adjustment narrows the differences among areas. In actual dollars the ratio of highest (Washington) to lowest 5/ (Lynchburg) was 1.61:1. After adjustment for price differences the ratio was 1.33:1.

5/ This comparison excludes the Johnson City-Kingsport-Bristol SMSA because of the unavailability of a price index for that area.

Figure 2.
Distribution of Virginia Married Returns by AGI Class, 1977



Among the planning districts the median ranged from $25,377 in the Northern Virginia Planning District to $11,459 in the Accomack-Northampton Planning District.

Statewide, 3.9% of the married returns had AGI of less than $3,000; 4.1% had $3,000 to $4,999; 15.5% had $5,000 to $9,999; 18.8% had $10,000 to $14,999; 19.2% had $15,000 to $19,999; 14.3% had $20,000 to $24,999; 9.1% had $25,000 to $29,999; 5.4% had $30,000 to $34,999; 3.2% had $35,000 to $39,999; and 6.4% had $40,000 or more (see Figure 2). The greatest concentration of high incomes occurred in Fairfax County where the $40,000 or more class contained 20.5% of the married returns.

Although AGI differs from Census money income and the group included in married returns is a subset of all families,6/ median AGI is a fairly good proxy for a median family Census money income. In 1977, for the state as a whole, median AGI per married return was 101% of median family income. For individual counties and cities the percentage varied depending on local conditions such as the population living in poverty, the number of military personnel, and the number of persons receiving transfer payments (e.g., Social

6/ The Census definition of family includes families with only one spouse present, whereas Virginia AGI married returns are limited to husband-wife families that file returns.

Security benefits and welfare). For three-fourths of the localities median AGI was ±4% of median family income.7/

Individual Returns

Tax returns of single, divorced, separated, and widowed taxpayers are classified as individual returns. In 1977 statewide median AGI per individual return was $5,093, an increase of 8.2% over 1976. Adjusted for inflation, the increase was 1.6%. The median for counties was $5,761, and that for cities was $6,053 (see Table A3). The five highest localities were Arlington County ($10,427), Alexandria City ($9,887), Falls Church City ($8,229), Fairfax County ($6,599), and Henrico County ($6,571). The five lowest localities were the counties of Northampton ($3,825), Lee ($3,856), York ($4,210), and Grayson ($4,237), and Galax City ($4,282).

The median for all SMSAs was $6,367 and for non-SMSAs it was $4,949. The Virginia portion of the Washington, D.C.-Md.-Va. SMSA had the highest median ($7,941) and the Virginia portion of the Johnson City-Kingsport-Bristol SMSA had the lowest figure ($4,907).

Among the planning districts the medians ranged from $7,941 in the Northern Virginia Planning District to $4,244 in the Accomack-Northampton Planning District.

AGI Per Exemption

Table A4 shows AGI per exemption. To reduce double counting, the extra exemptions for age and blindness have been excluded. However, double counting remains because some children with taxable income are legally counted twice--on their parents' returns and on their own. AGI per exemption is similar to a per capita measure except the divisor contains only the population with adjusted gross income rather than the total population.

For the state as a whole, 1977 AGI per exemption was $6,049, up 8.4% over 1976. For counties the figure was $6,074 and for cities $5,948 (see Table A4). Among the localities the five highest were Arlington County ($9,916), Alexandria City ($8,904), Falls Church City ($8,536), Fairfax County ($8,494) and Fairfax City ($7,761). The five lowest localities were the counties of Grayson ($3,585), Charlotte ($3,619), Buckingham ($3,708), Brunswick ($3,798), and Greensville ($3,810).

Variation in AGI per exemption among localities may be measured in several ways. The simplest approach is to compute the ratio of the highest to the lowest observation. In 1976 the ratio was $9,916 ÷ $3,585 = 2.77. A more sophisticated measure is the coefficient of variation which shows the standard deviation as a percentage of the mean. The higher the value, the more the variation. In 1977 the coefficient of variation was 20.6%, a slight increase in dispersion compared to the previous year.

7/ These results are from a forthcoming Tayloe Murphy Institute study on family and household income being prepared under contract for the Virginia Housing Development Authority.

	1972	1973	1974	1975	1976	1977
Number of counties and cities	133	133	133	136	136	136
Ratio of high area to low	2.62	2.55	2.71	2.89	2.74	2.77
Coefficient of variation (%)	20.3	19.0	19.9	21.3	20.2	20.6

AGI per exemption was $6,616 in the SMSA portion of the state compared to $4,897 in the non-SMSA portion. Among the SMSAs the Virginia portion of the Washington SMSA with $8,329 outstripped the other SMSAs by a wide margin. The Virginia portion of the Johnson City-Kingsport-Bristol SMSA had the lowest AGI per exemption ($4,653).

Among the planning districts, AGI per exemption was highest in the Northern Virginia Planning District ($8,329) followed distantly by the Richmond Planning District ($6,356). The Piedmont Planning District ($4,025) had the lowest figure.

AGI per exemption relative to the state average (the index shown in Table A4) was fairly constant for most localities from 1972 to 1976. For the 133 localities for which 1972 and 1977 data are available, 102 (77%) had changes of less than ± 5 percentage points in their relative indexes. Of the remainder, 21 had changes of ± 5 to ± 9 points and ten had changes exceeding ± 9 points. Four of the ten with very large increases were in the coal-rich counties of Southwest Virginia. Others with large gains were the counties of Fauquier, Highland, and Middlesex and the city of Lexington. King George County and Galax City were the two localities with large losses in their relative indexes.

Index of Income Concentration

An index of income concentration for all returns is shown in Table A5. The index is based on the concept of a Lorenz curve which is a plot of the cumulative percentage of returns and the cumulative percentage of AGI accounted for by those returns. The index of inequality is a measure of the difference in area between a hypothetical Lorenz curve based on the same AGI for each return and the actual Lorenz curve.[8/] The greater the difference, the higher the index, and the more unequal the distribution.

The state average value of the index in 1977 was .326. The counties averaged .329 and the cities were close to this figure with .319. Among localities the index ranged in value from .418 in Fauquier County to .256 in Manassas Park City. Generally, the large central cities had greater inequality than their associated suburbs. For example, Richmond had an index of .333 compared to .284 in Chesterfield, 306 in Hanover, and .308 in Henrico.

8/ Index of concentration = $\frac{1}{2} \sum_{i=1}^{k} \left| X_i - Y_i \right|$ where X_i and Y_i are uncumulated percentages of the distribution of total returns by AGI class (X) and the distribution of total AGI by AGI class (Y). For a description of the method of computation see U.S. Bureau of the Census, The Methods and Materials of Demography by Henry S. Shyrock, Jacob S. Siegel and Associates (Washington, D.C.: Government Printing Office, 1971), pp. 178-80.

The SMSA and non-SMSA portions of the state had similar indexes, .326 and .313, respectively. Among the eight SMSAs the indexes showed little variation.

Among the twenty-two planning districts the greatest inequality of income was in the Rappahannock-Rapidan Planning District (.374) followed by the Accomack-Northampton Planning District (.345), the Northern Neck Planning District (.344), and the Thomas Jefferson Planning District (.338). The least amount of inequality occurred in the West Piedmont Planning District (.297).

COMPARISON OF INCOME CONCEPTS

Census Money Income

Adjusted gross income is not the same as money income reported by the Bureau of the Census. Unlike Census money income, AGI excludes transfer payments such as Social Security benefits, welfare payments, and unemployment compensation. In addition, AGI does not cover income of persons with incomes below the filing requirement. Persons receiving most transfer payments and those with income below the filing requirement are included in the tax statistics only if they had some additional taxable income or had to file in order to receive a refund of tax withheld.

AGI also excludes income of armed forces personnel who retain legal residence in another state. The omission of this military income results in the reporting of relatively low amounts of total AGI in militarily impacted areas such as Prince George County, Norfolk City, and Virginia Beach City. Furthermore, since non-military income and income of the spouse are taxable, the tax statistics may exaggerate the number of low AGI persons in militarily impacted areas. On July 1, 1977 the military payroll offices began withholding state income taxes; this should reduce underreporting of income by military personnel who are Virginia residents.

AGI does include certain capital gains, an income category not included in the definition of Census money income. At the state level AGI also contains some nonresident income whereas Census income is restricted to resident income.

A final difference between the two concepts is the reporting unit. The principal Census reporting units are families, unrelated individuals, and households. The major tax reporting units are individual returns and married returns; married returns are further subdivided into joint, combined, and separate returns. None of the tax units is entirely comparable with any Census unit.

Despite their differences in concept and coverage, there is a rough correspondence in the magnitude of AGI and Census money income. In 1975, the income year reported in Bureau of the Census estimates for federal revenue sharing, total AGI was 88% of Census income for Virginia.[9/] A regression of 1975 local area

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9/ U.S. Bureau of the Census, "1976 Population Estimates and 1975 and Revised 1974 Per Capita Income Estimates for Counties and Incorporated Places in Virginia," Current Population Reports: Population Estimates and Projections, Series P-25, No. 785, (January 1979), p. 7.

estimates of Census money income per capita on 1975 AGI per exemption yielded an adjusted coefficient of determination (R^2) of .8422.10/

Personal Income

AGI differs also from the concept of personal income developed by the U.S. Department of Commerce, Bureau of Economic Analysis, and used by the Tayloe Murphy Institute in its county and city personal income estimates. Personal income is a broader concept than either Census money income or AGI. Unlike AGI, personal income includes (1) all transfer payments such as Social Security and unemployment benefits; (2) certain fringe benefits; (3) imputed income such as wages and salaries paid in kind, the net rental value of owner-occupied houses, the net value of food and fuel produced and consumed on farms, and imputed interest earned from financial intermediaries; (4) dividends excluded from taxation; and (5) tax-exempt interest and dividend distributions. On the other hand, AGI includes certain items excluded from personal income. They are (1) personal contributions for social insurance (principally employee Social Security taxes and federal employee retirement payments); and (2) the net taxable gain from the sale of capital assets. Furthermore, there are differences in coverage. Personal income includes the income of certain groups not contained in AGI, the most important of which are low income persons not required to file a state tax return, armed forces personnel retaining legal residence in another state, non-profit institutions, and private trust, pension, health, and welfare funds. As previously mentioned, in 1977 state AGI reported on Virginia tax returns was 78% of total personal income estimated by the Bureau of Economic Analysis. A regression of 1977 BEA local area estimates of per capita income on 1977 AGI per exemption yielded an adjusted coefficient of determination of .7044.11/

LIMITATIONS OF THE DATA

The major limitations are the inaccuracy of some of the geographic coding, the treatment of data for married couples filing separate returns, and the method of deriving medians.

Geographic coding of the tax returns may be a problem in a few localities. Although taxpayers are required to show their city or county of residence, some fail either to provide correct information or to answer the question. Confusion of post office address with place of residence is the usual source of incorrect information. In addition, use of ZIP code or post office information by tax officials in allocating returns listing no place of residence may result in similar errors.

Married couples can file in one of three ways--by using a joint return, a combined return, or separate returns. For 1977 the great majority (96%) selected either the joint return or the combined return. The Department of

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10/ The equation was $Y_c = -497.2 + 1.0726X$. The t statistic is in parentheses. (-2.843) (26.858)

11/ The equation was $Y_c = -1171 + 1.3709X$. Source of BEA data: John L. (-2.913) (17.963)
Knapp and David C. Hodge, "Personal Income Estimates for Virginia Counties and Cities, 1969 to 1977" (Charlottesville: Tayloe Murphy Institute, May 1979).

Taxation statistics do not match the separate returns for each married couple. In the absense of matching, it was assumed for the purpose of calculating medians for married returns that within each AGI class two separate returns were equivalent to one joint or combined return. Although unavoidable, this was an extreme assumption since the more likely case is that the husband's AGI would fall in a different class than his wife's AGI.

Since all medians were derived from grouped data, it was necessary to make an assumption concerning the distribution of income within the class interval containing the median. In the absence of additional information, a uniform distribution was assumed. This procedure was probably adequate in most cases, but derivation of the medians from ungrouped data would have been preferable.

Figure 3.
Standard Metropolitan Statistical Area Boundaries*

* Three of these eight SMSAs include localities in states other than Virginia: Johnson City - Kingport - Bristol, Tenn. - Va. SMSA includes the Tennessee counties of Carter, Hawkins, Sullivan, Unicoi, and Washington; Norfolk - Virginia Beach - Portsmouth, Va. - N.C. SMSA includes Currituck County, North Carolina; and Washington, D.C. - Md. - Va. SMSA includes Washington, D.C., and the Maryland counties of Charles, Montgomery, and Prince Georges.

Figure 4.
Planning District Boundaries

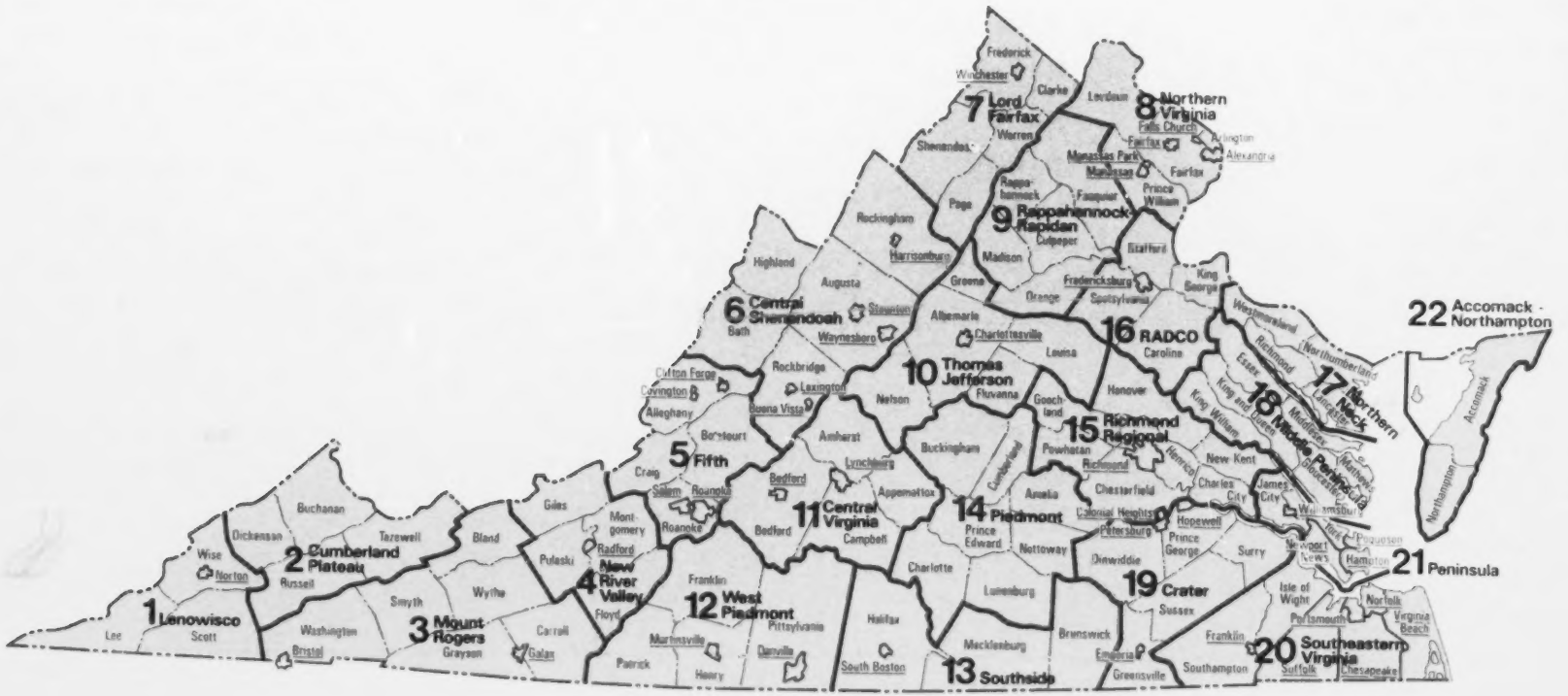

Table A1.
Adjusted Gross Income on All Returns, 1977

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
STATE	1,899,745	27,459,668	10,946	15.0	9.4	22.5	16.9	13.2	8.9	5.5	3.2	1.9	3.7
UNASSIGNED[c]	27,751	519,897	12,455	8.4	7.9	24.4	19.0	13.3	8.9	6.1	4.0	2.6	5.5
COUNTIES	1,132,036	16,914,031	11,468	14.9	8.9	21.3	16.6	13.2	9.1	5.9	3.6	2.2	4.3
ACCOMACK	10,511	108,728	7,778	19.9	13.8	29.4	15.6	10.1	4.9	2.6	1.2	0.7	1.8
ALBEMARLE	17,474	265,115	10,526	15.2	9.8	23.3	16.4	12.1	8.5	5.1	2.8	1.8	4.9
ALLEGHANY	4,616	58,487	11,373	13.3	9.1	21.9	20.7	17.4	10.2	3.8	1.1	1.0	1.5
AMELIA	2,754	29,068	8,603	17.0	11.4	30.0	18.1	12.8	5.6	2.7	0.8	0.4	1.2
AMHERST	9,039	109,246	10,295	15.0	10.2	23.7	16.2	15.5	10.1	4.4	1.4	0.5	0.9
APPOMATTOX	3,894	45,329	9,840	16.7	10.0	24.0	18.4	15.8	8.6	3.5	1.4	0.5	0.9
ARLINGTON	75,825	1,399,656	13,988	9.6	6.7	18.6	18.9	13.6	9.2	7.1	5.0	3.6	7.7
AUGUSTA	18,092	228,339	10,526	14.2	8.9	24.8	19.4	15.6	8.9	4.0	1.8	0.7	1.6
BATH	2,159	23,619	8,182	15.6	13.9	32.2	17.4	10.9	3.9	2.4	1.2	0.7	1.6
BEDFORD	11,308	137,127	10,097	13.9	9.8	25.9	20.1	14.9	7.7	3.8	1.5	0.7	1.6
BLAND	1,832	18,581	9,282	15.8	9.8	28.5	24.6	14.1	4.3	1.4	0.9	0.2	0.4
BOTETOURT	7,703	98,645	10,767	14.1	9.3	24.0	17.4	16.2	10.1	4.4	2.2	0.8	1.4
BRUNSWICK	5,016	47,941	7,444	19.7	15.5	30.3	17.3	9.0	4.1	1.7	0.7	0.6	1.2
BUCHANAN	10,705	166,129	12,387	13.8	8.7	17.6	20.9	18.7	9.9	4.7	2.2	0.9	2.6
BUCKINGHAM	3,584	33,272	7,728	19.5	14.0	30.3	18.2	10.4	4.5	1.5	0.7	0.3	0.6
CAMPBELL	15,385	195,856	10,837	13.2	9.4	24.3	18.7	15.8	9.8	5.1	1.7	0.7	1.3
CAROLINE	5,832	63,395	9,054	19.2	11.1	24.4	19.7	12.9	6.7	2.9	1.5	0.6	1.1
CARROLL	8,668	85,696	8,626	15.7	10.9	32.2	21.8	12.9	4.0	1.2	0.4	0.2	0.6
CHARLES CITY	2,338	24,750	8,765	17.0	11.9	27.9	19.9	11.7	6.4	2.8	0.7	0.5	1.1
CHARLOTTE	3,868	35,918	7,645	19.1	14.3	31.5	18.0	9.6	4.3	1.5	0.6	0.3	0.7
CHESTERFIELD	46,560	781,946	15,304	12.6	6.5	15.6	14.4	15.7	14.4	9.6	5.1	2.5	3.6
CLARKE	3,554	50,360	9,724	15.5	10.9	25.0	16.7	12.3	8.0	4.6	2.2	1.5	3.3
CRAIG	1,389	14,587	9,177	14.9	10.6	29.3	21.5	14.5	5.8	1.9	0.6	0.3	0.4
CULPEPER	7,843	97,355	9,429	15.8	10.9	26.2	17.2	13.7	7.8	3.6	2.0	0.7	2.0
CUMBERLAND	2,122	22,262	8,414	17.7	12.9	28.4	19.1	11.0	4.9	2.4	1.1	0.9	1.4
DICKENSON	4,889	69,354	11,238	16.3	8.3	20.1	21.3	17.5	8.2	4.0	1.3	0.6	2.3
DINWIDDIE	6,750	61,979	9,912	15.7	10.3	24.4	18.0	13.3	9.1	5.1	2.1	0.8	1.2
ESSEX	3,222	35,793	8,460	18.1	12.9	27.4	16.7	11.2	6.4	3.4	1.6	0.6	1.8
FAIRFAX	212,057	4,346,728	16,819	15.1	6.2	13.2	11.8	10.1	9.4	9.1	7.7	5.9	11.5
FAUQUIER	11,585	224,536	16,947	15.1	10.1	21.9	15.7	11.7	8.6	6.4	4.0	2.1	4.5
FLOYD	3,612	37,534	8,965	16.9	10.7	28.2	21.1	13.2	6.1	1.8	0.7	0.4	0.8
FLUVANNA	3,149	35,261	9,118	17.1	10.7	26.8	17.8	12.9	7.6	4.0	1.2	0.6	1.2
FRANKLIN	11,710	133,926	9,531	14.1	10.0	28.6	19.5	15.2	7.2	2.7	1.0	0.5	1.2
FREDERICK	11,642	146,415	10,400	14.8	9.9	23.8	19.3	15.1	8.9	4.1	1.8	0.8	1.6
GILES	5,949	66,730	9,894	14.9	9.5	26.1	24.2	13.2	7.1	2.5	1.0	0.3	1.1

Table A1. (contd.)

	NUMBER OF RETURNS a/	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) b/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Counties (contd.)													
GLOUCESTER	6,561	86,704	10,497	16.0	9.6	22.6	17.3	14.1	9.2	5.1	2.5	1.1	2.3
GOOCHLAND	3,880	55,304	9,990	15.4	9.9	24.7	17.9	12.5	7.3	4.0	2.3	1.3	4.5
GRAYSON	5,476	48,529	7,799	17.1	13.7	34.3	20.9	9.7	2.7	0.7	0.3	0.2	0.5
GREENE	2,522	28,072	9,269	15.6	9.8	28.7	17.0	15.7	7.9	3.4	0.9	0.4	0.6
GREENSVILLE	3,582	35,436	7,984	19.6	13.2	26.9	18.4	11.1	5.1	2.0	0.8	0.2	0.8
HALIFAX	9,873	95,670	8,106	18.5	12.3	30.9	18.0	12.3	5.0	1.6	0.6	0.3	0.6
HANOVER	18,520	272,963	12,663	14.5	8.2	19.6	14.6	14.5	13.0	7.9	3.6	1.8	2.3
HENRICO	70,490	1,106,379	12,820	12.7	7.6	20.1	17.2	15.0	11.5	7.0	3.5	1.8	3.7
HENRY	22,643	260,313	9,613	14.1	10.1	28.0	19.2	15.3	7.5	3.2	1.2	0.5	1.0
HIGHLAND	957	9,873	8,413	14.1	13.5	32.6	19.7	10.3	4.6	2.2	1.0	0.6	0.9
ISLE OF WIGHT	7,467	96,395	10,247	14.0	9.9	25.3	18.1	15.2	9.6	3.9	1.9	0.8	1.3
JAMES CITY	7,445	102,136	9,736	18.9	10.2	22.1	14.3	11.6	8.5	5.8	3.3	2.2	3.1
KING AND QUEEN	2,076	22,205	8,711	19.2	12.7	24.5	18.2	12.1	6.9	3.3	1.5	0.6	1.0
KING GEORGE	3,453	50,261	11,401	15.8	9.3	20.9	14.2	14.0	10.4	6.0	3.8	2.2	3.3
KING WILLIAM	3,162	40,666	9,607	18.4	10.1	23.3	14.3	13.5	9.3	5.3	2.1	1.2	2.5
LANCASTER	3,839	47,192	8,468	19.2	12.4	26.5	16.1	9.6	6.0	3.5	1.7	1.1	3.9
LEE	6,178	65,162	7,872	21.0	13.9	26.4	18.6	9.8	5.0	2.5	1.0	0.4	1.5
LOUDOUN	20,460	372,216	14,929	12.6	7.5	16.9	13.1	12.9	11.9	9.7	7.0	3.3	5.1
LOUISA	6,105	71,687	9,057	17.1	11.8	26.0	16.7	13.4	7.8	3.6	1.6	0.9	1.2
LUNENBURG	3,924	38,189	7,864	18.9	13.5	30.8	18.1	10.2	4.5	1.9	0.9	0.3	0.8
MADISON	3,341	35,007	8,279	18.6	12.5	28.7	18.0	11.3	5.5	2.2	0.9	0.7	1.6
MATHEWS	2,784	36,064	9,620	15.9	11.0	25.0	17.4	12.8	8.3	4.2	1.9	0.9	2.5
MECKLENBURG	10,205	106,398	8,132	16.9	13.4	31.6	17.3	11.0	4.9	2.2	1.0	0.6	1.2
MIDDLESEX	2,571	29,170	8,593	19.1	12.2	26.0	16.4	11.5	5.5	2.6	1.4	1.1	2.2
MONTGOMERY	18,258	216,816	9,296	18.0	11.5	23.9	17.6	12.4	7.4	3.7	2.2	1.3	2.0
NELSON	3,810	38,703	8,520	17.6	12.0	29.0	19.1	12.2	5.9	2.2	0.9	0.4	0.7
NEW KENT	2,840	37,021	11,217	13.7	8.3	23.8	17.2	16.0	11.2	5.6	2.0	0.9	1.3
NORTHAMPTON	4,831	45,379	6,753	26.4	13.7	28.1	15.1	7.3	4.2	2.0	0.9	0.6	1.7
NORTHUMBERLAND	3,499	39,165	8,291	19.1	13.0	27.1	17.1	10.9	4.7	3.0	1.5	0.9	2.6
NOTTOWAY	4,933	53,536	8,664	18.2	12.1	26.8	17.0	12.5	6.8	3.4	1.4	0.6	1.1
ORANGE	6,274	81,954	9,334	15.6	11.0	26.9	17.5	12.4	7.6	3.8	1.9	1.2	2.0
PAGE	6,879	72,785	8,731	17.9	11.6	27.5	19.0	12.5	6.6	2.2	1.1	0.4	1.1
PATRICK	5,662	59,461	8,826	14.4	10.6	32.7	19.3	14.7	5.3	1.6	0.6	0.4	0.6
PITTSYLVANIA	22,079	234,919	8,915	15.6	11.2	29.6	18.7	14.0	6.8	2.5	0.8	0.3	0.6
POWHATAN	3,398	47,138	12,154	13.9	8.5	20.2	17.2	17.0	11.2	6.3	2.6	1.1	1.9
PRINCE EDWARD	4,724	49,951	8,198	17.8	13.2	29.7	16.7	10.9	5.8	2.7	1.2	0.6	1.4
PRINCE GEORGE	5,336	75,462	12,171	15.3	8.5	18.9	16.8	16.6	11.3	6.8	2.9	1.4	1.5
PRINCE WILLIAM	41,621	725,996	16,363	13.3	6.6	14.1	12.1	14.2	14.4	11.6	7.1	3.4	3.2
PULASKI	12,132	137,700	9,724	14.6	10.8	26.0	21.1	14.7	7.6	2.6	1.3	0.3	1.0
RAPPAHANNOCK	1,936	23,619	9,009	16.3	11.3	27.9	18.5	11.7	5.9	2.8	1.6	1.2	2.6

Table A1. (contd.)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Counties (contd.)													
RICHMOND	2,336	26,036	8,664	19.7	10.3	27.2	17.1	11.6	7.3	2.9	1.3	0.6	1.8
ROANOKE	26,436	394,344	12,861	13.9	8.0	18.8	16.2	16.0	12.3	6.7	3.4	1.6	3.0
ROCKBRIDGE	5,928	63,462	8,943	16.4	10.7	29.0	19.9	12.8	6.5	2.4	1.0	0.4	0.9
ROCKINGHAM	20,607	234,291	9,296	15.0	10.7	28.3	20.1	13.0	6.7	2.9	1.3	0.6	1.4
RUSSELL	8,900	109,958	10,600	15.3	10.1	22.2	20.3	17.1	8.0	3.8	1.3	0.5	1.3
SCOTT	6,827	78,333	9,746	14.2	10.4	26.8	22.0	16.0	6.2	2.5	0.8	0.3	0.7
SHENANDOAH	10,188	106,103	8,713	16.8	11.4	29.4	20.2	12.5	5.5	1.8	0.9	0.4	1.1
SMYTH	10,972	111,181	8,265	17.5	12.0	31.4	19.3	11.2	4.6	1.9	0.7	0.4	1.1
SOUTHAMPTON	5,794	71,813	9,398	16.3	11.7	25.0	16.8	12.4	7.7	4.9	2.1	0.9	2.1
SPOTSYLVANIA	10,049	137,321	11,926	14.3	8.7	20.2	17.7	15.5	11.7	6.1	3.0	1.2	1.5
STAFFORD	11,867	178,754	13,424	14.2	8.2	17.1	15.3	15.9	12.9	7.7	4.1	2.0	2.5
SURRY	1,909	20,788	8,789	20.6	11.4	23.6	18.5	12.9	6.9	3.5	1.2	0.5	0.8
SUSSEX	3,737	40,881	8,585	18.9	12.0	26.6	18.6	11.3	6.7	2.5	1.2	0.6	1.6
TAZEWELL	15,464	219,097	11,445	13.6	9.3	21.3	20.0	16.3	9.3	4.4	2.0	0.9	2.8
WARREN	7,662	94,137	10,076	14.5	10.0	25.2	21.6	13.6	7.8	3.7	1.5	0.7	1.4
WASHINGTON	14,188	161,702	8,966	17.0	11.2	27.4	19.7	12.4	6.1	2.7	1.2	0.6	1.6
WESTMORELAND	4,923	52,251	7,927	20.8	13.7	26.5	15.7	10.9	5.7	2.9	1.6	0.8	1.4
WISE	13,265	191,930	11,226	14.4	9.4	21.0	21.0	16.6	8.4	4.5	1.7	0.6	2.4
WYTHE	8,515	94,765	8,983	16.1	11.1	28.6	21.1	12.7	5.4	1.9	0.8	0.7	1.5
YORK	10,667	155,424	11,871	18.8	8.9	17.5	13.0	13.7	10.8	7.4	4.4	2.2	3.3
CITIES	739,958	10,025,740	10,118	15.3	10.1	24.2	17.3	13.1	8.5	4.8	2.5	1.3	2.8
ALEXANDRIA	56,381	965,573	13,229	10.2	7.1	20.1	19.5	14.3	9.0	6.2	4.2	2.8	6.4
BEDFORD	2,038	23,897	8,872	15.6	12.2	28.7	16.3	11.8	7.1	3.9	1.4	1.0	2.0
BRISTOL	11,132	150,697	8,601	15.2	12.5	31.1	18.4	11.1	5.8	2.5	1.0	0.6	1.8
BUENA VISTA	2,340	24,982	9,260	17.1	10.5	26.1	21.2	14.0	6.5	2.5	1.2	0.2	0.6
CHARLOTTESVILLE	16,923	207,342	8,599	19.4	12.0	25.8	15.7	10.2	6.7	3.9	2.1	1.3	2.9
CHESAPEAKE	37,918	520,676	11,753	13.6	9.0	21.5	16.7	15.7	11.8	6.2	2.9	1.2	1.4
CLIFTON FORGE	1,737	22,333	10,051	15.7	10.0	24.1	17.0	14.4	9.0	4.6	2.0	1.0	2.0
COLONIAL HEIGHTS	6,802	101,011	13,228	14.5	7.3	17.8	16.0	15.8	12.3	7.9	4.1	2.1	2.1
COVINGTON	3,315	37,410	10,182	15.7	11.1	22.4	21.5	16.7	7.3	3.3	1.0	0.2	0.7
DANVILLE	19,089	237,709	9,112	15.4	11.1	28.6	17.2	12.6	7.7	3.4	1.5	0.6	1.9
EMPORIA	1,820	21,272	8,273	18.2	12.9	29.0	14.9	11.5	6.2	3.5	1.2	0.7	1.9
FAIRFAX	7,081	128,073	14,432	15.8	7.3	14.9	13.4	10.9	9.6	8.8	7.1	4.7	7.4
FALLS CHURCH	8,371	149,163	13,199	13.0	8.0	18.6	16.1	12.4	9.3	6.8	5.0	3.7	6.9
FRANKLIN	2,601	37,421	9,670	15.9	11.2	24.5	16.3	12.6	7.8	4.5	2.6	1.2	3.4
FREDERICKSBURG	6,298	86,488	9,981	15.0	10.3	24.8	18.0	12.3	7.4	4.7	3.0	1.3	3.2

Table A1. (contd.)

	NUMBER OF RETURNS a/	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) b/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Cities (contd.)													
GALAX	2,824	29,845	7,522	19.7	14.2	32.0	16.2	8.8	3.6	1.8	0.8	0.5	2.3
HAMPTON	41,109	538,164	10,888	15.9	9.5	21.5	17.4	15.1	9.8	5.4	2.5	1.2	1.6
HARRISONBURG	5,924	72,944	8,941	18.1	11.5	25.9	15.3	12.3	7.0	4.1	1.9	1.0	2.9
HOPEWELL	8,676	117,538	11,994	14.2	9.0	19.3	18.7	17.1	10.7	6.2	2.6	1.0	1.2
LEXINGTON	2,037	27,135	9,499	15.8	11.2	25.5	17.0	10.5	7.2	4.3	2.8	1.6	3.9
LYNCHBURG	25,392	338,122	9,760	15.5	10.7	24.9	16.4	12.3	8.4	4.8	2.5	1.3	3.1
MANASSAS	5,557	91,253	14,198	13.7	6.8	16.0	16.1	14.6	12.8	8.6	5.0	2.6	3.7
MANASSAS PARK	1,986	26,274	12,745	12.9	8.2	18.4	19.0	19.7	13.6	5.9	1.6	0.4	0.2
MARTINSVILLE	7,825	101,732	8,608	17.9	11.4	28.7	15.0	10.2	5.5	3.7	2.1	1.4	4.1
NEWPORT NEWS	50,433	682,182	10,803	15.6	9.3	22.3	17.5	14.4	9.6	5.2	2.5	1.3	2.3
NORFOLK	78,714	980,052	9,151	16.0	11.5	27.1	17.3	11.9	7.3	3.7	1.8	0.8	2.2
NORTON	1,650	24,043	10,118	18.5	10.2	20.8	18.0	13.6	8.3	3.9	1.7	1.6	3.3
PETERSBURG	15,481	191,428	9,321	15.2	11.1	27.3	17.7	11.1	8.1	4.3	2.1	1.1	1.9
POQUOSON	2,625	40,872	14,111	13.9	7.6	16.3	14.8	17.6	13.0	7.5	4.7	1.6	3.0
PORTSMOUTH	37,365	458,459	9,692	15.1	10.7	25.8	17.4	14.1	8.8	4.0	2.0	0.7	1.3
RADFORD	3,807	50,049	10,405	15.9	10.0	22.7	18.2	13.6	9.0	4.5	2.4	1.1	2.7
RICHMOND	92,096	1,181,954	9,130	15.7	11.2	27.9	17.9	11.1	6.7	3.6	1.8	1.0	2.9
ROANOKE	39,214	471,902	9,071	16.0	11.8	27.3	18.0	12.6	6.7	3.1	1.4	0.8	2.3
SALEM	9,290	120,812	10,569	14.3	10.3	23.3	18.9	14.7	8.9	4.5	1.9	1.0	2.4
SOUTH BOSTON	2,716	33,016	9,059	16.3	11.2	27.6	17.7	11.8	6.8	3.4	1.8	0.7	2.6
STAUNTON	8,919	114,569	9,944	14.6	9.8	25.8	17.3	13.9	8.7	4.7	1.9	1.0	2.2
SUFFOLK	16,640	205,403	9,435	16.7	10.3	25.9	16.7	13.4	8.4	4.1	1.8	0.8	1.9
VIRGINIA BEACH	77,285	1,167,253	11,645	16.4	8.9	19.7	15.1	13.3	10.6	6.7	3.7	1.9	3.6
WAYNESBORO	6,644	88,167	10,679	15.4	9.0	23.2	17.7	14.3	8.9	4.7	2.5	1.6	2.6
WILLIAMSBURG	3,552	46,335	8,859	19.8	11.7	23.9	15.7	10.7	5.8	4.4	2.3	1.8	3.8
WINCHESTER	8,351	111,490	9,641	15.1	11.2	25.5	18.4	11.9	7.6	4.3	2.0	1.0	2.9
NON-SMSA	619,265	7,496,530	9,345	16.2	10.9	26.2	18.4	13.2	7.2	3.5	1.6	0.8	1.8
SMSA	1,252,729	19,443,242	11,969	14.5	8.6	20.6	16.1	13.1	9.7	6.4	4.0	2.4	4.6
J.CITY-K-BRISTOL	32,147	390,732	8,983	15.8	11.5	28.6	19.8	12.7	6.0	2.6	1.0	0.6	1.5
LYNCHBURG	53,710	688,553	10,129	14.9	10.2	24.5	17.5	14.1	9.1	4.7	2.0	1.0	2.1
NEW.NEWS-HAMPTON	122,392	1,651,819	10,819	16.3	9.4	21.5	16.8	14.4	9.7	5.5	2.8	1.4	2.2
NOR.-VA.B.-PORT.	247,922	3,331,843	10,163	15.7	10.1	23.7	16.6	13.4	9.3	5.1	2.6	1.2	2.4
PET.-COL.HEIGHTS	43,045	567,417	10,751	15.0	9.7	22.7	17.6	14.1	9.8	5.7	2.6	1.2	1.6
RICHMOND	240,142	3,507,456	11,384	14.1	8.9	22.4	16.8	13.6	10.2	6.2	3.1	1.6	3.2
ROANOKE	84,032	1,100,290	10,271	14.9	10.2	23.9	17.6	14.2	9.0	4.5	2.2	1.1	2.4
WASHINGTON	429,339	8,205,133	15,163	13.2	6.6	15.5	14.4	12.0	10.0	8.5	6.6	4.6	8.7

Table A1. (contd.)

	NUMBER OF RETURNS a/	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) b/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
PLANNING DISTRICTS	1,871,994	26,939,772	10,921	15.1	9.4	22.4	16.9	13.2	8.9	5.4	3.2	1.9	3.7
1. LENOWISCO	27,920	359,468	9,926	16.1	10.7	23.6	20.5	14.8	7.1	3.5	1.3	0.6	1.8
2. CUMB.PLATEAU	39,958	564,537	11,489	14.3	9.2	20.4	20.4	17.3	9.1	4.3	1.8	0.8	2.4
3. MT.ROGERS	63,607	700,997	8,555	16.6	11.8	30.4	20.0	11.7	4.9	2.0	0.8	0.5	1.3
4. NEW RIVER	43,758	508,829	9,554	16.4	10.8	25.0	19.8	13.3	7.4	3.2	1.7	0.8	1.5
5. FIFTH	93,700	1,218,520	10,326	14.9	10.2	23.8	17.8	14.5	9.0	4.4	2.1	1.0	2.3
6. CENTRAL SHEN.	73,607	888,081	9,616	15.3	10.2	26.6	18.9	13.7	7.6	3.6	1.7	0.8	1.8
7. LORD FAIRFAX	48,276	581,289	9,504	15.7	10.8	26.1	19.5	13.2	7.4	3.4	1.5	0.7	1.8
8. NO.VIRGINIA	429,339	8,205,133	15,163	13.2	6.6	15.5	14.4	12.0	10.0	8.5	6.6	4.6	8.7
9. RAP.-RAPIDAN	30,979	462,471	9,645	15.8	10.8	25.1	16.9	12.3	7.7	4.5	2.6	1.3	2.9
10. THOMAS JEFFERSON	49,983	646,179	9,291	17.2	11.0	25.4	16.5	11.8	7.5	4.1	2.1	1.3	3.0
11. CENTRAL VIRGINIA	67,056	849,577	10,065	14.7	10.2	24.8	17.9	14.2	8.8	4.5	1.9	0.9	2.0
12. WEST PIEDMONT	88,408	1,028,060	9,172	15.1	10.7	28.9	18.3	13.9	7.0	2.9	1.2	0.5	1.4
13. SOUTHSIDE	27,810	283,026	8,081	17.9	13.2	30.7	17.6	11.2	5.0	2.0	0.9	0.5	1.1
14. PIEDMONT	25,929	262,196	8,132	18.4	13.1	29.6	17.7	11.1	5.3	2.3	1.0	0.5	1.0
15. RICHMOND	240,142	3,507,456	11,384	14.1	8.9	22.4	16.8	13.6	10.2	6.2	3.1	1.6	3.2
16. RADCO	36,122	488,163	11,217	15.5	9.4	20.9	17.3	14.5	10.3	5.7	3.0	1.4	2.0
17. NORTHERN NECK	14,597	164,644	8,276	19.8	12.7	26.8	16.4	10.7	5.8	3.1	1.5	0.9	2.4
18. MID.PENINSULA	21,753	278,658	9,690	17.0	10.6	23.9	16.4	13.1	8.4	4.6	2.3	1.2	2.4
19. CRATER	54,093	685,794	10,077	15.9	10.2	23.6	17.6	13.6	9.1	5.1	2.3	1.1	1.6
20. S.E.VIRGINIA	263,784	3,537,472	10,136	15.7	10.1	23.7	16.7	13.4	9.3	5.0	2.6	1.2	2.3
21. PENINSULA	115,831	1,565,115	10,838	16.3	9.4	21.5	16.7	14.4	9.7	5.5	2.8	1.4	2.2
22. ACCOMACK-NORTH.	15,342	154,107	7,465	21.9	13.8	29.0	15.4	9.2	4.7	2.4	1.1	0.7	1.8

a/ Number of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.

b/ Details may not add to 100.0 due to rounding.

c/ Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A2.
Adjusted Gross Income on Married Returns, 1977

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
STATE	1,043,016	21,074,886	16,989	3.9	4.1	15.5	18.8	19.2	14.3	9.1	5.4	3.2	6.4
UNASSIGNED[c]	15,929	394,579	16,858	3.5	3.5	18.2	18.8	16.0	12.1	9.0	6.0	4.1	8.7
COUNTIES	656,658	13,373,193	17,201	4.0	4.1	15.2	18.5	18.5	13.8	9.3	5.8	3.6	7.0
ACCOMACK	5,799	83,278	11,776	7.6	8.0	26.3	22.7	16.4	8.4	4.4	2.0	1.1	3.1
ALBEMARLE	9,563	206,443	17,026	3.7	4.0	16.2	18.7	18.3	14.4	8.7	4.8	3.0	8.2
ALLEGHANY	3,079	49,073	14,928	3.5	4.6	17.4	24.8	24.2	14.9	5.5	1.6	1.4	2.0
AMELIA	1,623	22,625	12,382	7.6	7.0	24.2	23.5	20.2	9.1	4.4	1.4	0.7	1.8
AMHERST	5,457	87,410	15,273	4.5	4.7	17.5	22.0	23.5	16.1	7.1	2.3	0.8	1.5
APPOMATTOX	2,462	36,894	14,126	7.3	5.9	18.7	21.9	23.1	13.4	5.4	2.1	0.8	1.3
ARLINGTON	29,305	839,804	24,025	2.3	2.4	9.4	12.1	13.3	13.1	12.2	10.0	7.6	17.7
AUGUSTA	11,507	188,250	14,738	4.5	4.2	19.0	23.6	22.8	13.5	6.2	2.7	1.1	2.4
BATH	1,250	18,149	11,592	6.1	6.2	29.6	25.1	17.4	6.4	3.8	1.9	1.0	2.3
BEDFORD	7,334	113,033	13,853	5.3	4.9	20.6	25.0	21.5	11.4	5.8	2.2	1.1	2.3
BLAND	1,178	14,789	12,145	6.5	6.5	23.5	31.7	21.3	6.3	2.1	1.4	0.3	0.4
BOTETOURT	4,930	81,561	15,390	4.6	4.1	18.2	21.3	23.2	15.3	6.7	3.3	1.3	2.1
BRUNSWICK	2,848	36,715	10,720	8.9	9.4	28.0	25.1	14.8	6.9	2.8	1.1	0.9	2.0
BUCHANAN	7,384	141,856	15,537	5.1	4.6	13.9	23.7	24.8	13.6	6.6	3.0	1.2	3.4
BUCKINGHAM	2,025	24,947	11,087	8.4	9.6	26.3	25.7	17.1	7.5	2.5	1.2	0.4	1.0
CAMPBELL	9,764	161,626	15,380	4.0	4.4	17.1	22.9	23.2	15.0	7.8	2.7	1.1	2.0
CAROLINE	3,151	48,089	13,817	5.0	4.9	20.2	26.2	21.2	11.7	5.3	2.6	1.1	1.9
CARROLL	5,777	71,091	11,300	6.2	6.6	29.4	29.6	18.9	5.8	1.7	0.5	0.3	0.8
CHARLES CITY	1,114	17,356	14,133	4.2	4.4	19.0	26.9	22.4	12.7	5.7	1.5	1.0	2.0
CHARLOTTE	2,363	27,466	10,215	11.3	9.4	28.3	24.6	14.7	6.7	2.4	1.1	0.5	1.0
CHESTERFIELD	29,004	657,112	21,041	1.4	1.8	7.6	13.1	21.5	21.9	15.0	8.1	4.0	5.6
CLARKE	2,036	39,483	15,091	5.2	4.9	18.2	21.4	19.0	13.0	7.3	3.6	2.5	4.9
CRAIG	900	11,807	12,149	6.6	5.8	26.0	26.9	21.2	8.6	2.8	0.9	0.4	0.7
CULPEPER	4,592	77,108	14,248	4.9	5.2	20.8	22.5	20.8	12.5	5.9	3.1	1.1	3.2
CUMBERLAND	1,289	17,621	11,800	7.8	7.1	25.9	25.2	16.8	7.8	3.9	1.7	1.3	2.2
DICKENSON	3,374	59,690	14,167	6.8	5.0	17.5	24.7	23.1	11.3	5.7	1.8	0.8	3.1
DINWIDDIE	3,909	63,964	15,168	5.6	4.8	17.0	21.8	20.5	15.1	8.5	3.5	1.2	1.9
ESSEX	1,763	27,186	13,220	7.1	6.8	21.1	23.3	18.2	11.2	5.8	2.7	0.9	2.9
FAIRFAX	114,704	3,486,363	28,047	1.7	1.4	5.4	7.7	11.1	13.7	14.9	13.3	10.4	20.5
FAUQUIER	6,824	164,998	17,074	4.3	4.5	16.3	18.1	16.4	13.6	10.3	6.4	3.4	6.7
FLOYD	2,368	30,970	12,154	7.5	6.6	23.5	28.7	19.2	9.1	2.6	1.0	0.5	1.2
FLUVANNA	1,873	28,088	13,686	5.6	6.7	20.1	24.0	20.1	12.4	6.4	2.0	1.0	1.9
FRANKLIN	7,286	107,357	13,544	5.2	5.1	21.7	25.5	23.0	11.3	4.2	1.6	0.7	1.8
FREDERICK	7,323	120,709	14,749	4.2	5.2	18.1	23.7	22.4	13.7	6.4	2.6	1.2	2.5
GILES	3,791	53,974	12,986	4.6	5.5	22.3	29.5	19.8	10.8	3.9	1.6	0.4	1.6

Table A2. (contd.)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Counties (contd.)													
GLOUCESTER	4,141	71,135	15,179	5.4	5.0	18.4	20.6	20.3	13.8	7.7	3.8	1.7	3.4
GOOCHLAND	2,190	44,229	15,722	3.7	4.1	17.4	21.9	19.9	12.4	6.9	3.9	2.1	7.6
GRAYSON	3,634	39,976	10,028	7.6	9.0	33.2	29.6	14.2	3.9	1.0	0.5	0.3	0.7
GREENE	1,563	22,764	13,875	4.7	5.4	22.5	22.5	24.1	12.5	5.4	1.4	0.6	0.8
GREENSVILLE	2,034	27,480	11,830	8.3	7.8	24.4	26.1	18.1	8.7	3.4	1.4	0.4	1.4
HALIFAX	5,971	74,117	11,323	10.1	8.2	25.1	24.8	19.2	8.0	2.4	0.9	0.4	0.9
HANOVER	11,268	226,958	18,985	2.7	2.8	11.5	15.9	21.3	20.6	12.7	5.8	2.9	3.6
HENRICO	38,715	863,075	19,379	1.8	2.4	10.0	16.3	22.3	19.4	12.2	6.1	3.1	6.4
HENRY	12,990	207,411	14,324	3.5	4.4	19.6	26.0	24.5	12.3	5.3	1.9	0.9	1.5
HIGHLAND	622	7,855	10,818	9.8	9.2	26.7	25.6	14.6	6.6	3.2	1.4	1.0	1.4
ISLE OF WIGHT	4,318	75,690	15,620	4.6	4.5	16.9	21.1	23.7	15.9	6.6	3.3	1.3	2.1
JAMES CITY	3,887	81,116	17,807	2.7	3.8	13.8	18.8	19.2	14.9	10.4	6.2	4.2	5.8
KING AND QUEEN	1,199	17,330	13,084	7.6	6.4	21.2	23.9	18.6	11.6	5.4	2.4	1.0	1.8
KING GEORGE	2,008	39,252	17,274	4.1	4.4	15.7	16.7	19.8	15.5	8.7	6.0	3.7	5.2
KING WILLIAM	1,772	31,944	16,033	5.1	4.9	17.3	18.3	20.8	15.2	9.0	3.4	1.8	4.0
LANCASTER	2,289	37,901	12,474	7.2	8.0	24.4	21.1	14.4	9.0	5.5	2.6	1.8	6.1
LEE	4,089	54,577	10,557	10.3	11.3	25.8	23.9	13.9	7.1	3.5	1.4	0.6	2.1
LOUDOUN	12,490	303,474	21,871	2.7	2.5	9.3	12.3	16.5	17.6	15.3	10.8	5.0	7.8
LOUISA	3,519	56,048	13,858	4.8	6.2	22.5	21.3	20.7	12.6	5.9	2.6	1.4	1.8
LUNENBURG	2,373	29,897	10,809	9.6	8.6	27.7	25.0	15.8	7.1	3.0	1.3	0.4	1.3
MADISON	1,997	27,277	11,817	8.2	8.2	24.9	23.8	17.7	8.8	3.7	1.4	1.1	2.3
MATHEWS	1,715	29,070	13,868	6.0	6.4	21.9	20.3	18.1	12.5	6.4	2.9	1.4	4.0
MECKLENBURG	6,185	84,490	11,353	7.1	7.7	28.6	24.3	16.8	7.7	3.5	1.6	0.9	1.7
MIDDLESEX	1,531	23,113	12,348	8.8	7.9	22.2	23.6	16.9	8.8	4.4	2.2	1.8	3.5
MONTGOMERY	10,316	171,079	14,427	4.1	5.2	19.7	23.8	19.7	12.2	6.2	3.7	2.1	3.3
NELSON	2,217	29,506	12,157	6.8	6.5	26.0	24.7	19.5	9.7	3.7	1.5	0.6	0.9
NEW KENT	1,743	29,662	16,303	4.1	3.7	15.8	20.4	23.1	17.6	8.8	3.1	1.4	2.0
NORTHAMPTON	2,422	32,804	10,705	10.7	8.5	27.5	22.8	13.1	7.7	3.7	1.6	1.2	3.1
NORTHUMBERLAND	2,104	30,961	11,871	8.8	7.7	24.9	22.9	16.2	7.1	4.6	2.2	1.5	4.1
NOTTOWAY	2,832	41,563	13,191	6.8	6.4	22.4	22.7	19.6	11.3	5.7	2.3	1.0	1.8
ORANGE	3,649	59,970	14,133	4.9	5.3	21.0	22.6	19.6	12.3	6.2	3.0	1.9	3.0
PAGE	4,147	57,795	12,514	6.8	6.7	23.5	25.9	19.2	10.2	3.5	1.7	0.6	1.8
PATRICK	3,721	48,688	11,899	6.0	6.5	27.6	25.8	21.6	7.8	2.3	0.8	0.6	0.8
PITTSYLVANIA	13,543	167,882	12,816	6.3	6.0	23.6	25.1	21.6	10.8	3.9	1.2	0.5	1.0
POWHATAN	2,227	39,973	16,772	4.1	3.4	14.2	19.7	24.2	16.7	9.3	3.9	1.7	2.8
PRINCE EDWARD	2,644	37,848	12,017	7.1	8.4	25.3	22.9	17.1	9.4	4.5	2.1	1.0	2.3
PRINCE GEORGE	3,287	61,779	17,286	4.5	4.3	12.7	17.9	23.1	17.5	10.7	4.7	2.3	2.3
PRINCE WILLIAM	26,589	616,776	22,245	2.3	2.0	7.6	10.7	18.0	20.9	17.5	10.9	5.3	4.9
PULASKI	7,486	111,045	13,601	4.0	5.5	20.6	27.7	22.4	11.9	4.0	2.0	0.5	1.4
RAPPAHANNOCK	1,141	18,168	12,669	7.6	6.9	23.0	23.3	17.3	9.1	4.6	2.5	1.8	3.9

Table A2. (contd.)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Counties (contd.)													
RICHMOND	1,376	20,583	12,901	8.1	4.9	23.8	22.7	18.2	11.5	4.9	2.0	1.0	2.8
ROANOKE	16,366	329,676	18,319	2.2	2.5	11.5	18.3	23.2	19.0	10.6	5.4	2.6	4.7
ROCKBRIDGE	3,685	50,110	12,326	6.1	5.9	25.6	26.5	19.1	9.7	3.7	1.5	0.7	1.2
ROCKINGHAM	12,643	189,112	13,160	4.9	5.2	22.7	27.3	19.8	10.4	4.5	2.2	0.9	2.2
RUSSELL	6,043	92,877	13,923	6.2	6.0	18.6	24.4	23.5	11.3	5.4	1.9	0.7	1.9
SCOTT	4,740	65,870	12,368	6.3	7.1	24.5	25.6	21.7	8.8	3.4	1.2	0.4	1.0
SHENANDOAH	5,883	81,168	12,498	6.7	5.8	23.5	28.1	20.1	8.8	3.1	1.5	0.6	1.9
SMYTH	6,978	91,161	11,241	6.3	7.3	29.7	26.7	16.9	6.9	2.9	1.0	0.5	1.7
SOUTHAMPTON	3,412	57,073	14,480	7.3	6.1	18.4	20.3	18.9	12.6	7.9	3.5	1.6	3.4
SPOTSYLVANIA	6,455	114,841	16,654	3.9	3.6	14.6	20.7	21.9	17.4	9.2	4.5	1.9	2.3
STAFFORD	7,579	150,685	18,647	3.1	3.1	11.5	16.2	22.0	19.1	11.8	6.3	3.1	3.8
SURRY	1,065	15,566	13,120	9.5	6.2	20.5	22.0	20.5	11.5	5.4	2.1	0.8	1.4
SUSSEX	1,938	29,619	13,312	7.9	6.4	19.9	23.7	19.2	12.4	4.7	2.1	1.0	2.5
TAZEWELL	10,196	183,105	15,147	4.4	5.0	16.4	23.5	22.7	13.6	6.3	3.0	1.2	3.9
WARREN	4,491	69,831	14,111	4.7	5.2	18.8	25.9	21.2	12.7	6.2	2.3	1.0	2.0
WASHINGTON	9,351	134,755	12,080	7.3	7.6	24.8	24.9	17.7	8.9	3.8	1.7	0.9	2.4
WESTMORELAND	2,724	40,300	12,321	8.4	7.2	24.4	21.6	17.3	9.6	5.2	2.7	1.3	2.3
WISE	8,847	162,532	14,608	5.5	5.2	16.3	24.9	22.8	12.1	6.4	2.5	0.9	3.3
WYTHE	5,291	77,101	12,472	5.4	5.7	24.4	29.2	19.3	8.4	3.0	1.3	1.0	2.2
YORK	6,078	128,663	19,356	3.2	2.4	11.3	14.9	20.9	17.9	12.3	7.6	3.8	5.6
CITIES	370,429	7,307,114	16,656	3.6	4.1	16.0	19.4	20.6	15.1	8.8	4.7	2.4	5.2
ALEXANDRIA	20,945	562,493	22,228	2.4	2.5	10.1	13.2	15.5	13.9	11.3	9.0	6.4	15.5
BEDFORD	1,086	18,051	14,301	4.2	4.7	22.9	21.1	20.0	12.3	6.9	2.5	1.7	3.6
BRISTOL	6,510	121,508	11,949	5.7	7.5	27.5	23.7	16.9	9.1	4.0	1.7	1.0	2.8
BUENA VISTA	1,423	19,983	13,066	4.1	5.6	22.6	28.9	21.3	10.3	4.1	1.8	0.3	1.0
CHARLOTTESVILLE	7,343	142,580	15,903	3.9	4.9	17.9	20.0	18.6	13.6	8.0	4.5	2.7	6.0
CHESAPEAKE	22,994	425,287	17,235	2.9	3.4	14.4	19.0	23.0	18.5	10.0	4.7	1.9	2.2
CLIFTON FORGE	1,000	17,731	15,568	2.9	4.5	18.8	21.3	22.0	14.9	7.3	3.3	1.4	3.5
COLONIAL HEIGHTS	4,038	82,785	19,216	1.9	2.2	10.2	16.2	23.2	19.7	12.9	6.9	3.5	3.3
COVINGTON	1,878	28,103	14,472	4.1	5.1	17.8	25.7	26.4	12.3	5.7	1.6	0.3	1.0
DANVILLE	10,297	181,350	14,357	4.4	5.0	21.4	22.0	20.8	13.5	6.0	2.6	1.1	3.2
EMPORIA	930	15,845	13,479	5.6	6.3	23.5	20.9	19.4	11.0	6.6	1.8	1.3	3.5
FAIRFAX	3,699	101,073	25,191	1.5	1.8	6.7	9.7	14.0	15.7	15.5	12.9	8.5	13.6
FALLS CHURCH	3,714	101,802	22,646	2.7	2.5	10.3	12.6	14.5	13.8	12.0	9.8	7.4	14.3
FRANKLIN	1,370	28,824	16,259	3.4	4.0	17.0	20.3	20.9	13.4	8.2	4.7	2.2	5.8
FREDERICKSBURG	2,922	60,009	16,655	3.7	4.2	15.9	19.6	19.5	13.5	9.0	5.7	2.6	6.2

Table A2. (contd.)

	NUMBER OF RETURNS[a]	AGI ($)		PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b]									
		TOTAL (000)	MEDIAN PER RETURN	LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Cities (contd.)													
GALAX	1,619	23,689	10,825	7.3	8.7	29.8	24.7	14.5	6.1	3.0	1.4	0.9	3.6
HAMPTON	22,307	412,667	16,997	3.6	3.5	13.9	19.5	23.6	17.0	9.4	4.5	2.2	2.8
HARRISONBURG	2,901	54,320	15,930	3.7	4.2	17.6	20.5	21.7	13.4	7.7	3.7	2.1	5.5
HOPEWELL	4,893	91,347	17,496	2.8	3.5	12.5	18.4	25.6	18.0	10.9	4.6	1.6	2.1
LEXINGTON	1,055	20,328	15,470	3.7	4.9	18.2	21.5	17.2	12.4	7.5	5.0	2.7	6.8
LYNCHBURG	13,067	255,535	16,628	3.1	4.3	16.8	19.2	19.9	15.0	8.9	4.7	2.4	5.6
MANASSAS	3,241	73,462	20,747	2.2	1.9	8.4	14.8	19.7	20.0	14.1	8.2	4.5	6.1
MANASSAS PARK	1,247	21,774	17,298	1.9	2.5	10.7	21.6	28.8	21.5	9.4	2.6	0.6	0.3
MARTINSVILLE	3,748	75,160	15,235	3.8	5.3	20.0	20.0	18.7	10.7	7.2	4.0	2.7	7.6
NEWPORT NEWS	26,832	521,866	17,168	3.6	3.5	13.9	19.2	22.7	16.8	9.4	4.5	2.4	4.1
NORFOLK	36,113	696,140	14,780	4.8	5.1	19.5	21.6	19.5	13.4	7.0	3.5	1.6	4.1
NORTON	940	19,339	15,361	4.6	4.8	17.3	21.7	20.6	13.2	6.6	2.9	2.8	5.3
PETERSBURG	7,093	133,255	16,359	3.6	4.3	17.5	19.2	19.8	16.3	8.8	4.3	2.2	4.0
POQUOSON	1,763	35,534	18,486	2.4	3.1	11.6	16.0	24.2	18.3	10.8	6.7	2.4	4.4
PORTSMOUTH	19,732	342,226	15,616	3.9	4.0	18.5	20.8	22.7	15.5	7.3	3.6	1.3	2.4
RADFORD	2,113	39,085	16,075	3.3	4.2	16.5	21.5	20.9	15.3	7.7	4.1	1.9	4.6
RICHMOND	36,682	757,237	16,232	3.5	4.4	17.3	20.0	19.6	14.3	8.1	4.1	2.3	6.5
ROANOKE	19,395	341,142	14,608	3.9	5.4	19.2	23.4	21.3	12.6	5.9	2.7	1.4	4.3
SALEM	5,159	93,263	16,003	3.1	4.3	14.6	23.3	23.0	15.1	7.7	3.2	1.6	4.0
SOUTH BOSTON	1,445	25,038	14,418	4.8	5.1	18.6	24.4	20.3	12.0	5.6	3.3	1.3	4.5
STAUNTON	4,872	88,155	16,074	3.2	3.8	17.1	21.1	22.9	15.0	8.3	3.3	1.7	3.6
SUFFOLK	9,240	160,359	15,220	4.7	4.5	18.6	21.2	21.7	14.5	7.2	3.1	1.4	3.1
VIRGINIA BEACH	43,494	935,784	18,615	3.8	3.2	12.3	16.3	19.9	17.3	11.5	6.4	3.2	6.1
WAYNESBORO	3,719	69,958	16,592	2.8	3.5	16.5	20.1	22.3	15.1	8.2	4.4	2.7	4.5
WILLIAMSBURG	1,439	31,573	17,102	2.9	4.6	15.3	19.4	18.3	12.3	9.3	5.0	4.0	8.6
WINCHESTER	4,171	81,455	15,689	3.5	5.3	16.2	22.3	20.0	14.0	7.9	3.8	1.8	5.3
NON-SMSA	366,869	5,941,155	13,753	5.5	5.7	21.0	23.8	20.3	11.5	5.6	2.6	1.3	2.8
SMSA	660,218	14,739,152	19,068	3.0	3.2	12.5	16.1	18.7	15.9	11.0	7.0	4.3	8.3
J.CITY-K-BRISTOL	20,601	322,133	12,108	6.5	7.5	25.6	24.7	18.4	8.9	3.8	1.6	0.8	2.2
LYNCHBURG	30,750	541,465	15,740	4.0	4.5	17.2	21.1	21.8	15.1	8.0	3.4	1.6	3.4
NEW.NEWS-HAMPTON	66,447	1,282,553	17,251	3.6	3.5	13.9	18.9	22.4	16.6	9.7	4.9	2.5	4.0
NOR.-VA.B.-PORT.	133,573	2,559,796	16,597	4.0	4.0	16.0	19.3	20.8	16.0	9.0	4.6	2.1	4.1
PET.-COL.HEIGHTS	23,220	433,129	17,105	3.6	3.8	14.4	18.8	22.2	17.2	10.2	4.7	2.2	2.9
RICHMOND	122,943	2,635,604	18,663	2.4	3.0	12.1	16.9	21.2	18.3	11.4	5.8	2.9	5.8
ROANOKE	46,750	857,449	16,126	3.3	4.1	16.0	21.4	22.3	15.3	7.8	3.7	1.8	4.1
WASHINGTON	215,934	6,107,023	25,377	2.0	1.8	7.1	9.8	13.3	14.9	14.4	11.8	8.4	16.4

Table A2. (contd.)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
PLANNING DISTRICTS	1,027,087	20,680,307	16,991	3.9	4.1	15.5	18.8	19.3	14.3	9.1	5.4	3.2	6.4
1. LENOWISCO	18,616	302,317	13,189	6.7	7.0	20.5	24.7	20.5	10.2	5.0	1.9	0.8	2.5
2. CUMB.PLATEAU	26,997	477,528	14,851	5.3	5.1	16.4	23.9	23.5	12.8	6.1	2.6	1.0	3.2
3. MT.ROGERS	40,338	574,070	11,601	6.5	7.3	27.6	26.9	17.5	7.4	2.9	1.2	0.7	1.9
4. NEW RIVER	26,074	406,153	13,816	4.4	5.4	20.4	26.0	20.6	11.9	5.0	2.7	1.3	2.4
5. FIFTH	52,707	952,355	15,972	3.4	4.2	16.2	21.8	22.6	15.2	7.6	3.5	1.7	3.8
6. CENTRAL SHEN.	43,677	706,220	14,151	4.5	4.7	20.6	24.3	21.0	12.2	5.9	2.7	1.3	2.8
7. LORD FAIRFAX	28,051	450,441	13,902	5.1	5.5	19.9	24.9	20.7	12.0	5.5	2.5	1.1	2.8
8. NO.VIRGINIA	215,934	6,107,023	25,377	2.0	1.8	7.1	9.8	13.3	14.9	14.4	11.8	8.4	16.4
9. RAP.-RAPIDAN	18,203	367,521	14,658	5.2	5.4	19.7	21.0	18.3	12.3	7.3	4.1	2.2	4.4
10. THOMAS JEFFERSON	26,078	485,429	15,274	4.4	5.0	19.0	20.5	19.3	13.2	7.3	3.8	2.2	5.2
11. CENTRAL VIRGINIA	39,170	672,549	15,318	4.2	4.6	18.0	21.8	21.7	14.3	7.5	3.2	1.5	3.2
12. WEST PIEDMONT	51,585	807,848	13,677	4.8	5.3	21.9	24.4	22.2	11.6	4.9	1.9	0.9	2.2
13. SOUTHSIDE	16,449	220,360	11,495	8.3	7.9	26.4	24.6	17.7	8.0	3.2	1.4	0.7	1.7
14. PIEDMONT	15,149	201,967	11,625	8.4	8.1	25.6	24.1	17.3	8.5	3.8	1.6	0.8	1.6
15. RICHMOND	122,943	2,635,604	18,663	2.4	3.0	12.1	16.9	21.2	18.3	11.4	5.8	2.9	5.8
16. RADCO	21,306	390,954	16,726	3.9	3.9	14.9	19.9	21.3	16.3	9.3	4.9	2.3	3.3
17. NORTHERN NECK	8,493	129,744	12,339	8.1	7.2	24.4	21.9	16.4	9.1	5.1	2.4	1.4	3.8
18. MID.PENINSULA	12,930	221,701	14,753	5.9	5.6	19.1	20.4	19.3	13.1	7.2	3.6	1.9	3.8
19. CRATER	29,187	521,639	16,216	4.5	4.4	16.0	19.8	21.6	15.9	9.0	4.1	1.9	2.7
20. S.E.VIRGINIA	142,673	2,721,384	16,514	4.1	4.1	16.1	19.4	20.9	15.8	8.9	4.6	2.1	4.0
21. PENINSULA	62,306	1,211,418	17,375	3.5	3.4	13.6	18.8	22.6	16.8	9.8	5.0	2.6	4.0
22. ACCOMACK-NORTH.	8,221	116,082	11,459	8.5	8.1	26.7	22.7	15.4	8.2	4.2	1.9	1.1	3.1

a/ Number of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.

b/ Details may not add to 100.0 due to rounding.

c/ Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A3.
Adjusted Gross Income on Individual Returns, 1977

	NUMBER OF RETURNS	AGI ($)		PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[a/]									
		TOTAL (000)	MEDIAN PER RETURN	LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
STATE	856,729	6,384,783	5,930	28.4	15.8	30.9	14.6	5.8	2.2	1.0	0.5	0.3	0.5
UNASSIGNED [b/]	11,822	125,318	8,254	14.9	13.8	32.7	19.3	9.7	4.5	2.1	1.3	0.5	1.2
COUNTIES	475,378	3,540,839	5,761	29.8	15.6	29.7	14.0	5.8	2.4	1.2	0.6	0.3	0.5
ACCOMACK	4,712	25,450	4,440	35.0	20.8	33.2	6.9	2.4	0.7	0.4	0.2	0.1	0.3
ALBEMARLE	7,911	58,672	5,644	29.2	16.7	31.9	13.6	4.6	1.5	0.8	0.4	0.4	0.9
ALLEGHANY	1,537	9,414	4,878	33.0	18.2	30.8	12.4	3.8	0.7	0.5	0.3	0.0	0.3
AMELIA	1,131	6,442	5,264	30.3	17.7	38.5	10.3	2.1	0.6	0.4	0.0	0.0	0.0
AMHERST	3,582	21,836	5,071	30.9	18.6	33.2	12.4	3.4	1.0	0.2	0.1	0.0	0.1
APPOMATTOX	1,432	8,435	5,000	33.0	17.0	33.1	12.6	3.4	0.6	0.0	0.4	0.0	0.0
ARLINGTON	46,520	560,051	10,427	14.2	9.5	24.4	23.2	13.8	6.8	3.9	1.9	1.1	1.3
AUGUSTA	6,585	40,089	5,230	31.3	17.1	35.0	12.1	3.2	0.8	0.1	0.2	0.0	0.2
BATH	909	5,470	4,757	28.6	24.4	35.9	6.8	2.0	0.6	0.6	0.6	0.0	0.7
BEDFORD	3,974	24,093	5,166	29.8	19.0	35.6	11.2	2.7	0.9	0.3	0.2	0.0	0.3
BLAND	654	3,792	5,204	32.7	15.7	37.5	11.8	1.2	1.1	0.0	0.0	0.0	0.0
BOTETOURT	2,773	17,085	5,089	30.9	18.5	34.3	10.6	3.9	1.0	0.3	0.3	0.0	0.2
BRUNSWICK	2,168	11,226	4,382	33.8	23.4	33.4	7.0	1.3	0.4	0.2	0.2	0.3	0.0
BUCHANAN	3,321	24,273	4,911	33.2	17.6	25.6	14.6	5.2	1.8	0.5	0.2	0.2	0.9
BUCKINGHAM	1,559	8,325	4,654	33.8	19.6	35.5	8.5	1.7	0.6	0.3	0.0	0.0	0.0
CAMPBELL	5,621	34,230	5,353	29.2	18.3	36.8	11.4	2.9	0.9	0.2	0.2	0.1	0.1
CAROLINE	2,681	15,306	4,547	35.9	18.3	29.4	12.1	3.1	0.8	0.2	0.1	0.1	0.0
CARROLL	2,891	14,606	4,577	34.7	19.5	37.8	6.4	1.0	0.2	0.3	0.0	0.2	0.0
CHARLES CITY	1,224	7,394	5,352	28.7	18.8	35.9	13.6	2.0	0.6	0.5	0.0	0.0	0.0
CHARLOTTE	1,525	8,452	4,730	31.1	21.8	36.4	7.8	1.8	0.8	0.0	0.0	0.0	0.3
CHESTERFIELD	17,576	124,834	5,835	31.1	14.1	28.8	16.5	6.2	2.1	0.6	0.3	0.2	0.2
CLARKE	1,518	10,877	5,251	29.3	19.0	34.1	10.5	3.3	1.3	0.9	0.3	0.3	1.2
CRAIG	489	2,780	5,058	30.3	19.4	35.4	11.7	2.2	1.0	0.0	0.0	0.0	0.0
CULPEPER	3,251	20,247	4,974	31.3	19.0	33.9	9.8	3.7	1.1	0.5	0.4	0.1	0.2
CUMBERLAND	833	4,641	4,571	32.9	21.8	32.2	9.7	2.0	0.7	0.0	0.6	0.0	0.0
DICKENSON	1,515	9,664	4,605	37.4	15.7	25.7	13.7	5.0	1.5	0.5	0.0	0.0	0.5
DINWIDDIE	2,841	18,015	5,358	29.6	18.0	34.4	12.8	3.3	0.9	0.5	0.0	0.2	0.4
ESSEX	1,459	8,607	4,831	31.5	20.3	35.0	8.8	2.7	0.6	0.5	0.0	0.3	0.3
FAIRFAX	97,353	860,365	6,599	31.0	11.9	22.4	16.6	9.0	4.4	2.2	1.1	0.6	0.8
FAUQUIER	4,761	39,538	5,260	30.4	18.0	29.9	12.4	5.0	1.4	0.8	0.5	0.2	1.3
FLOYD	1,244	6,564	4,643	34.8	18.5	37.2	6.7	1.8	0.5	0.6	0.0	0.0	0.0
FLUVANNA	1,276	7,173	4,897	34.2	16.7	36.8	8.6	2.4	0.5	0.5	0.0	0.3	0.0
FRANKLIN	4,424	26,569	5,380	28.8	18.2	39.9	9.8	2.3	0.5	0.3	0.0	0.0	0.2
FREDERICK	4,319	25,706	4,940	32.6	17.9	33.4	11.9	2.6	0.8	0.2	0.2	0.1	0.2
GILES	2,158	12,757	5,063	32.9	16.6	32.9	14.9	1.6	0.6	0.3	0.0	0.2	0.0

Table A3. (contd.)

	NUMBER OF RETURNS	AGI ($)		PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) a/									
		TOTAL (000)	MEDIAN PER RETURN	LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Counties (contd.)													
GLOUCESTER	2,420	15,569	4,789	34.2	17.6	29.9	11.8	3.6	1.4	0.6	0.5	0.0	0.5
GOOCHLAND	1,690	11,075	5,285	30.5	17.5	34.2	12.8	2.8	0.8	0.2	0.3	0.2	0.5
GRAYSON	1,842	8,553	4,237	35.8	22.9	36.4	3.7	0.7	0.4	0.0	0.0	0.0	0.0
GREENE	959	5,308	4,975	33.4	16.9	38.8	8.1	2.2	0.6	0.0	0.0	0.0	0.0
GREENSVILLE	1,548	7,955	4,535	34.4	20.3	34.8	8.3	1.7	0.5	0.0	0.0	0.0	0.0
HALIFAX	3,902	21,553	5,000	31.3	18.7	39.6	7.6	1.7	0.5	0.3	0.1	0.1	0.1
HANOVER	7,252	46,005	5,125	32.8	16.4	32.0	12.7	3.9	1.2	0.4	0.2	0.1	0.3
HENRICO	31,775	243,304	6,571	25.9	14.0	32.3	18.2	6.1	1.8	0.7	0.3	0.2	0.5
HENRY	9,053	52,902	5,301	29.4	18.2	40.0	9.4	2.0	0.5	0.2	0.1	0.0	0.2
HIGHLAND	335	2,018	5,753	22.1	21.5	43.6	9.0	2.4	1.5	0.0	0.0	0.0	0.0
ISLE OF WIGHT	3,149	20,705	5,816	26.8	17.2	36.8	14.1	3.4	1.0	0.2	0.1	0.0	0.3
JAMES CITY	3,558	21,020	4,575	36.6	17.1	31.2	9.4	3.2	1.4	0.8	0.2	0.0	0.2
KING AND QUEEN	877	4,875	4,419	35.0	21.2	29.0	10.3	3.3	0.6	0.7	0.0	0.0	0.0
KING GEORGE	1,445	11,009	5,344	31.9	16.2	28.2	10.7	6.0	3.3	2.2	0.8	0.0	0.7
KING WILLIAM	1,390	8,722	4,758	35.4	16.6	31.0	9.1	4.3	1.7	0.5	0.5	0.4	0.5
LANCASTER	1,550	9,291	4,383	36.8	19.0	29.7	8.7	2.6	1.5	0.7	0.4	0.0	0.6
LEE	2,089	10,585	3,856	41.9	19.0	27.5	8.2	1.7	0.7	0.5	0.3	0.0	0.2
LOUDOUN	7,970	68,744	6,120	28.2	15.3	28.7	14.4	7.1	2.9	1.0	0.9	0.5	0.9
LOUISA	2,586	15,639	4,666	33.8	19.5	30.7	10.4	3.4	1.3	0.3	0.3	0.0	0.4
LUNENBURG	1,551	8,292	4,630	33.0	20.9	35.5	7.7	1.7	0.6	0.3	0.3	0.0	0.0
MADISON	1,344	7,730	4,677	34.2	18.9	34.4	9.2	1.7	0.8	0.0	0.3	0.0	0.5
MATHEWS	1,069	6,993	4,990	31.7	18.4	30.1	12.7	4.3	1.5	0.7	0.5	0.0	0.0
MECKLENBURG	4,020	21,908	4,642	31.8	22.1	36.1	6.6	1.9	0.6	0.2	0.2	0.0	0.3
MIDDLESEX	1,040	6,057	4,688	34.4	18.5	31.5	10.6	3.7	0.9	0.0	0.5	0.0	0.0
MONTGOMERY	7,942	45,737	4,421	36.1	19.6	29.4	9.7	3.0	1.2	0.5	0.2	0.1	0.3
NELSON	1,593	9,197	4,781	32.6	19.5	33.1	11.4	2.0	0.7	0.3	0.0	0.0	0.3
NEW KENT	1,097	7,359	5,759	28.9	15.6	36.6	12.1	4.6	1.1	0.6	0.0	0.4	0.0
NORTHAMPTON	2,409	12,575	3,825	42.2	19.0	28.7	7.3	1.4	0.6	0.2	0.3	0.0	0.4
NORTHUMBERLAND	1,395	8,204	4,466	34.7	20.9	30.5	8.5	3.0	1.0	0.6	0.4	0.0	0.4
NOTTOWAY	2,101	11,974	4,641	33.7	19.9	32.7	9.2	3.0	0.8	0.3	0.3	0.0	0.2
ORANGE	2,625	21,984	5,071	30.5	19.0	35.0	10.3	2.5	1.1	0.5	0.5	0.0	0.5
PAGE	2,732	14,990	4,612	34.7	19.0	33.7	8.6	2.3	1.0	0.2	0.2	0.3	0.0
PATRICK	1,941	10,773	5,140	30.3	18.5	42.3	6.7	1.4	0.6	0.0	0.0	0.2	0.0
PITTSYLVANIA	8,536	47,037	4,996	30.5	19.5	39.0	8.4	1.9	0.4	0.2	0.0	0.1	0.0
POWHATAN	1,171	7,165	4,925	32.5	18.3	31.5	12.6	3.4	0.9	0.6	0.0	0.3	0.0
PRINCE EDWARD	2,080	12,103	4,921	31.3	19.4	35.2	8.9	3.1	1.2	0.6	0.0	0.0	0.2
PRINCE GEORGE	2,049	13,683	5,365	32.5	15.4	28.7	15.0	6.1	1.5	0.5	0.0	0.2	0.0
PRINCE WILLIAM	15,032	109,220	5,480	32.9	14.7	25.7	14.6	7.3	3.0	1.1	0.5	0.1	0.2
PULASKI	4,646	26,655	4,880	31.8	19.4	34.8	10.5	2.2	0.8	0.3	0.2	0.0	0.2
RAPPAHANNOCK	795	5,451	5,522	28.8	17.6	35.0	11.7	3.8	1.8	0.0	0.6	0.0	0.8

Table A3. (contd.)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[a/] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Counties (contd.)													
RICHMOND	960	5,453	4,514	36.4	18.0	32.2	9.2	2.1	1.4	0.4	0.0	0.4	0.0
ROANOKE	10,070	64,668	5,045	32.9	16.8	30.7	12.7	4.3	1.4	0.4	0.2	0.1	0.4
ROCKBRIDGE	2,243	13,352	4,798	33.4	16.5	34.6	9.0	2.6	1.1	0.2	0.2	0.0	0.3
ROCKINGHAM	7,964	45,179	4,957	31.0	19.4	37.3	8.8	2.2	0.7	0.3	0.1	0.1	0.2
RUSSELL	2,857	17,081	4,664	34.4	18.7	29.6	11.8	3.5	1.2	0.5	0.0	0.0	0.2
SCOTT	2,087	12,463	5,015	32.2	17.7	32.1	14.0	3.2	0.3	0.3	0.0	0.2	0.0
SHENANDOAH	4,305	24,935	5,050	30.6	19.0	37.4	9.3	2.2	1.0	0.2	0.1	0.0	0.2
SMYTH	3,994	20,019	4,298	36.9	20.3	34.5	6.2	1.1	0.5	0.2	0.1	0.1	0.2
SOUTHAMPTON	2,382	14,740	5,147	29.3	19.6	34.3	11.7	3.1	0.8	0.5	0.3	0.0	0.3
SPOTSYLVANIA	3,594	22,480	4,901	32.9	18.0	30.2	12.4	4.2	1.4	0.6	0.2	0.0	0.1
STAFFORD	4,288	28,069	4,883	33.8	17.2	27.0	13.8	4.9	2.0	0.6	0.2	0.2	0.3
SURRY	844	5,222	4,697	34.7	18.0	27.5	14.1	3.3	0.9	1.4	0.0	0.0	0.0
SUSSEX	1,799	11,262	5,189	30.8	18.0	33.8	13.1	2.7	0.5	0.4	0.0	0.2	0.5
TAZEWELL	5,268	35,992	5,175	31.2	17.7	30.9	13.1	3.9	1.0	0.7	0.2	0.2	0.9
WARREN	3,171	24,306	5,721	28.4	16.7	34.3	15.5	2.9	1.0	0.3	0.3	0.2	0.5
WASHINGTON	4,837	26,947	4,550	35.8	18.3	32.6	9.5	2.3	0.8	0.3	0.2	0.1	0.2
WESTMORELAND	2,199	11,952	4,283	36.1	21.7	29.2	8.4	3.0	0.8	0.2	0.3	0.0	0.2
WISE	4,418	29,398	4,992	32.2	17.8	30.5	13.0	4.1	0.9	0.5	0.1	0.2	0.5
WYTHE	3,224	17,664	4,652	33.7	19.8	35.6	7.8	1.9	0.6	0.1	0.0	0.1	0.4
YORK	4,589	26,761	4,210	39.5	17.4	25.7	10.6	4.2	1.4	0.8	0.2	0.1	0.2
CITIES	369,529	2,718,627	6,053	27.0	16.2	32.1	15.2	5.6	1.9	0.8	0.4	0.2	0.4
ALEXANDRIA	35,436	403,079	9,887	14.9	9.8	25.9	23.3	13.6	6.1	3.2	1.4	0.7	1.0
BEDFORD	952	5,847	5,104	28.5	20.8	35.3	10.8	2.4	1.2	0.6	0.0	0.4	0.0
BRISTOL	4,622	29,189	5,294	28.5	19.4	36.1	11.1	3.0	1.1	0.5	0.0	0.1	0.3
BUENA VISTA	917	5,000	4,410	37.3	18.1	31.6	9.4	2.6	0.5	0.4	0.0	0.0	0.0
CHARLOTTESVILLE	9,580	64,762	5,192	31.3	17.5	31.9	12.5	3.7	1.4	0.7	0.3	0.3	0.5
CHESAPEAKE	14,924	95,389	5,341	30.2	17.5	32.5	13.2	4.5	1.4	0.4	0.2	0.1	0.1
CLIFTON FORGE	737	4,602	4,953	33.1	17.4	31.3	11.3	4.1	1.1	1.2	0.0	0.5	0.0
COLONIAL HEIGHTS	2,764	18,226	5,380	33.0	14.8	29.0	15.7	5.1	1.5	0.7	0.0	0.0	0.2
COVINGTON	1,437	9,307	5,037	30.8	19.1	28.4	16.1	4.0	0.8	0.3	0.3	0.0	0.3
DANVILLE	8,792	56,359	5,476	28.3	18.2	37.0	11.6	3.0	1.0	0.4	0.2	0.1	0.4
EMPORIA	890	5,427	4,897	31.3	19.7	34.6	8.8	3.3	1.6	0.0	0.8	0.0	0.0
FAIRFAX	3,382	26,999	6,068	31.5	13.4	24.0	17.5	7.6	2.9	1.4	0.7	0.5	0.6
FALLS CHURCH	4,657	47,361	8,229	21.3	12.4	25.3	18.9	10.8	5.7	2.7	1.2	0.8	1.0
FRANKLIN	1,231	8,597	5,161	29.7	19.3	32.8	11.8	3.5	1.5	0.3	0.4	0.0	0.7
FREDERICKSBURG	3,376	26,479	6,489	24.9	15.5	32.4	16.6	6.0	2.1	1.0	0.7	0.2	0.6

Table A3. (contd.)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) a/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Cities (contd.)													
GALAX	1,205	6,136	4,282	36.3	21.5	34.9	4.8	1.2	0.4	0.3	0.0	0.0	0.5
HAMPTON	18,802	125,498	5,487	30.5	16.5	30.5	14.9	5.0	1.4	0.6	0.2	0.1	0.2
HARRISONBURG	3,023	18,624	4,961	31.9	18.5	33.9	10.3	3.3	0.9	0.6	0.2	0.0	0.4
HOPEWELL	3,783	26,191	5,862	28.9	16.2	28.1	19.1	6.1	1.2	0.2	0.0	0.2	0.0
LEXINGTON	982	6,807	5,474	28.8	18.0	33.3	12.2	3.4	1.6	0.9	0.5	0.5	0.7
LYNCHBURG	12,325	82,587	5,566	28.7	17.5	33.5	13.4	4.2	1.3	0.5	0.2	0.2	0.4
MANASSAS	2,316	17,791	6,216	29.8	13.7	26.6	17.7	7.5	2.8	0.9	0.5	0.0	0.3
MANASSAS PARK	739	4,500	5,129	31.5	17.7	31.4	14.6	4.7	0.0	0.0	0.0	0.0	0.0
MARTINSVILLE	4,077	26,573	5,291	30.8	17.1	36.7	10.5	2.4	0.8	0.4	0.4	0.1	0.9
NEWPORT NEWS	23,601	160,317	5,752	29.2	16.0	31.8	15.6	5.1	1.4	0.5	0.2	0.1	0.2
NORFOLK	40,601	283,911	5,868	26.6	17.5	34.3	14.2	4.8	1.4	0.5	0.2	0.1	0.4
NORTON	710	4,705	4,496	37.0	17.3	25.4	13.1	4.4	2.3	0.0	0.0	0.0	0.6
PETERSBURG	8,388	58,173	6,120	25.1	16.9	35.6	16.4	3.8	1.3	0.4	0.2	0.1	0.2
POQUOSON	862	5,339	4,517	37.2	16.8	26.1	12.3	4.1	2.0	0.8	0.7	0.0	0.0
PORTSMOUTH	17,633	116,232	5,637	27.6	18.1	34.1	13.7	4.6	1.3	0.4	0.1	0.1	0.2
RADFORD	1,694	10,964	5,204	31.6	17.1	30.3	14.0	4.5	1.2	0.5	0.4	0.0	0.2
RICHMOND	55,414	424,716	6,493	23.8	15.8	34.9	16.6	5.5	1.6	0.6	0.3	0.2	0.6
ROANOKE	19,819	130,760	5,580	27.8	18.1	35.2	12.8	4.0	1.0	0.4	0.2	0.2	0.4
SALEM	4,131	27,548	5,593	28.2	17.7	34.1	13.4	4.2	1.1	0.5	0.2	0.2	0.4
SOUTH BOSTON	1,271	7,978	5,302	29.5	18.3	37.8	10.1	2.1	0.9	1.0	0.0	0.0	0.4
STAUNTON	4,047	26,413	5,615	28.4	17.1	36.4	12.8	3.1	1.0	0.4	0.3	0.1	0.4
SUFFOLK	7,400	45,045	5,118	31.7	17.5	35.1	11.1	3.2	0.8	0.3	0.1	0.1	0.3
VIRGINIA BEACH	33,791	231,469	5,166	32.8	16.3	29.2	13.4	4.8	2.0	0.6	0.3	0.1	0.5
WAYNESBORO	2,925	18,910	5,414	31.4	16.0	31.8	14.7	4.2	1.1	0.3	0.2	0.1	0.1
WILLIAMSBURG	2,113	14,762	5,365	31.4	16.5	29.8	13.3	5.5	1.4	1.1	0.4	0.2	0.5
WINCHESTER	4,180	30,034	5,885	26.7	17.1	34.9	14.6	3.8	1.3	0.6	0.2	0.3	0.8
NON-SMSA	252,396	1,555,375	4,949	31.9	18.6	33.9	10.6	2.9	1.0	0.4	0.2	0.1	0.3
SMSA	592,511	4,704,090	6,367	27.2	14.7	29.6	16.1	6.9	2.7	1.3	0.6	0.3	0.5
J.CITY-K-BRISTOL	11,546	68,599	4,907	32.2	18.6	33.9	10.9	2.7	0.8	0.4	0.1	0.1	0.2
LYNCHBURG	22,960	147,088	5,401	29.4	17.8	34.2	12.7	3.7	1.1	0.3	0.2	0.1	0.3
NEW.NEWS-HAMPTON	55,945	369,266	5,353	31.4	16.5	30.6	14.2	4.8	1.4	0.6	0.2	0.1	0.2
NOR.-VA.B.-PORT.	114,349	772,046	5,524	29.4	17.2	32.6	13.5	4.6	1.5	0.5	0.2	0.1	0.4
PET.-COL.HEIGHTS	19,825	134,288	5,799	28.3	16.5	32.4	16.2	4.6	1.2	0.4	0.1	0.1	0.2
RICHMOND	117,199	871,852	6,292	26.3	15.2	33.1	16.6	5.6	1.7	0.6	0.3	0.2	0.4
ROANOKE	37,282	242,841	5,405	29.5	17.8	33.8	12.7	4.1	1.1	0.4	0.2	0.1	0.3
WASHINGTON	213,405	2,098,110	7,941	24.5	11.4	24.1	19.0	10.6	5.0	2.6	1.3	0.7	0.9

Table A3. (contd.)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) a/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
PLANNING DISTRICTS	844,907	6,259,465	5,895	28.6	15.9	30.9	14.5	5.7	2.2	1.0	0.5	0.3	0.5
1. LENOWISCO	9,304	57,151	4,690	34.8	18.0	29.8	12.2	3.4	0.8	0.4	0.1	0.1	0.4
2. CUMB.PLATEAU	12,961	87,010	4,907	33.2	17.7	28.7	13.3	4.3	1.3	0.6	0.2	0.2	0.7
3. MT.ROGERS	23,269	126,926	4,624	34.0	19.7	35.2	8.0	1.8	0.7	0.3	0.1	0.1	0.2
4. NEW RIVER	17,684	102,677	4,691	34.1	18.9	31.9	10.7	2.7	1.0	0.4	0.2	0.1	0.2
5. FIFTH	40,993	266,164	5,366	29.7	17.8	33.4	12.8	4.1	1.1	0.4	0.2	0.1	0.3
6. CENTRAL SHEN.	29,930	181,861	5,119	31.0	18.2	35.3	10.9	2.9	0.9	0.3	0.2	0.1	0.3
7. LORD FAIRFAX	20,225	130,849	5,236	30.3	18.0	34.8	11.9	2.8	1.1	0.3	0.2	0.2	0.4
8. NO.VIRGINIA	213,405	2,098,110	7,941	24.5	11.4	24.1	19.0	10.6	5.0	2.6	1.3	0.7	0.9
9. RAP.-RAPIDAN	12,776	94,950	5,078	30.9	18.5	32.8	10.9	3.7	1.2	0.5	0.5	0.1	0.7
10. THOMAS JEFFERSON	23,905	160,751	5,200	31.2	17.5	32.4	12.1	3.7	1.3	0.7	0.3	0.3	0.6
11. CENTRAL VIRGINIA	27,886	177,028	5,356	29.4	18.1	34.5	12.4	3.5	1.1	0.3	0.2	0.1	0.3
12. WEST PIEDMONT	36,823	220,213	5,269	29.5	18.4	38.8	9.7	2.2	0.6	0.3	0.1	0.1	0.2
13. SOUTHSIDE	11,361	62,665	4,757	31.8	20.8	37.0	7.4	1.8	0.5	0.3	0.1	0.1	0.2
14. PIEDMONT	10,780	60,229	4,753	32.4	20.1	35.1	8.8	2.3	0.8	0.3	0.1	0.0	0.1
15. RICHMOND	117,199	871,852	6,292	26.3	15.2	33.1	16.6	5.6	1.7	0.6	0.3	0.2	0.4
16. RADCO	14,816	97,209	5,097	32.0	17.4	29.6	13.6	4.6	1.6	0.6	0.3	0.1	0.2
17. NORTHERN NECK	6,104	34,899	4,381	36.0	20.3	30.1	8.6	2.8	1.1	0.5	0.3	0.1	0.3
18. MID.PENINSULA	8,823	56,957	4,871	33.3	17.9	30.9	10.6	4.0	1.6	0.8	0.5	0.1	0.4
19. CRATER	24,906	164,155	5,582	29.2	17.0	32.6	15.1	4.2	1.1	0.4	0.1	0.1	0.2
20. S.E.VIRGINIA	121,111	816,088	5,521	29.3	17.3	32.7	13.5	4.5	1.5	0.5	0.2	0.1	0.4
21. PENINSULA	53,525	353,697	5,382	31.3	16.4	30.6	14.4	4.9	1.4	0.6	0.2	0.1	0.2
22. ACCOMACK-NORTH.	7,121	38,025	4,244	37.4	20.2	31.7	7.0	2.1	0.7	0.3	0.2	0.1	0.3

Note: Whenever there were less than four returns in an AGI class the returns were grouped with those in the next lower class in order to avoid disclosure.

a/ Details may not add to 100.0 due to rounding.

b/ Returns unassigned to geographic area because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A4.
Adjusted Gross Income Per Exemption, 1972 to 1977

	Amount ($)						Index (Virginia = 100)					
	1972	1973	1974	1975	1976	1977	1972	1973	1974	1975	1976	1977
State[a/]	3,874	4,267	4,752	5,063	5,583	6,049	100	100	100	100	100	100
Counties	3,869	4,283	4,774	5,077	5,609	6,074	100	100	100	100	100	100
Accomack	2,985	3,424	3,760	3,867	4,173	4,399	77	80	79	76	75	73
Albemarle	4,093	4,667	5,105	5,382	5,954	6,499	106	109	107	106	107	107
Alleghany	2,984	3,245	3,526	3,768	4,197	4,723	77	76	74	74	75	78
Amelia	2,424	3,000	3,304	3,364	3,782	4,123	63	70	70	66	68	68
Amherst	3,104	3,444	3,721	3,852	4,361	4,794	80	81	78	76	78	79
Appomattox	2,856	3,207	3,424	3,609	4,106	4,434	74	75	72	71	74	74
Arlington	6,099	6,695	7,527	8,127	9,047	9,916	157	157	158	161	162	164
Augusta	3,135	3,529	3,833	4,028	4,547	4,971	81	83	81	80	81	82
Bath	2,671	3,031	3,185	3,347	3,881	4,362	69	71	67	66	70	72
Bedford	2,973	3,310	3,660	3,807[c/]	4,291	4,750	77	78	77	75	77	79
Bland	2,477	2,786	2,893	3,116	3,642	4,054	64	65	61	62	65	67
Botetourt	3,105	3,571	3,879	4,133	4,555	5,046	80	84	82	82	82	83
Brunswick	2,545	2,982	3,280	3,291	3,689	3,798	66	70	69	65	66	63
Buchanan	2,795	3,123	5,087	5,411	5,328	5,534	72	73	107	107	95	91
Buckingham	2,366	2,625	2,779	2,990	3,334	3,708	61	62	58	59	60	61
Campbell	3,340	3,703	4,071	4,049[c/]	4,503	4,917	86	87	86	80	81	81
Caroline	2,806	3,302	3,636	3,702	4,095	4,353	72	77	77	73	73	72
Carroll	2,556	2,854	3,005	3,032	3,483	3,907	66	69	63	60	62	65
Charles City	2,721	3,019	3,485	3,663	4,082	4,352	70	71	73	72	73	72
Charlotte	2,327	2,694	2,931	2,998	3,363	3,619	60	63	62	59	60	60
Chesterfield	4,099	4,487	5,025	5,392	5,912	6,420	106	105	106	106	106	106
Clarke	3,509	4,462	4,501	4,837	5,285	5,933	91	105	95	96	95	98
Craig	2,803	3,047	3,269	3,485	3,810	4,179	72	71	69	69	68	69
Culpeper	3,159	3,509	3,909	4,014	4,530	4,972	82	82	82	79	81	82
Cumberland	2,443	2,795	3,030	3,104	3,595	3,943	63	66	64	61	64	65
Dickenson	2,676	2,959	5,018	5,625	5,070	5,073	69	69	106	111	91	84
Dinwiddie	2,983	3,366	3,759	3,904	4,359	4,671	77	79	79	77	78	77
Essex	3,043	3,624	4,045	4,117	4,504	4,604	79	85	85	81	81	76
Fairfax	5,379	5,855	6,548	7,083	7,807	8,494	139	137	138	140	140	140
Fauquier	4,323	5,029	5,314	5,638	6,478	7,662	112	118	112	111	116	127
Floyd	2,632	2,978	3,091	3,200	3,721	4,187	68	70	65	63	67	69
Fluvanna	2,767	3,101	3,360	3,530	4,015	4,358	71	73	71	70	72	72
Franklin	2,943	3,325	3,570	3,629	4,193	4,572	76	78	75	72	75	76
Frederick	3,008	3,378	3,720	3,863	4,409	4,863	78	79	78	76	79	80
Giles	2,852	3,132	3,404	3,588	4,021	4,438	74	73	72	71	72	73

Table A4. (contd.)

	Amount ($)						Index (Virginia = 100)					
	1972	1973	1974	1975	1976	1977	1972	1973	1974	1975	1976	1977
Counties (contd.)												
Gloucester	3,482	3,847	4,197	4,467	5,044	5,366	90	90	88	88	90	89
Goochland	3,742	4,037	4,466	4,748	5,369	5,758	97	95	94	94	96	95
Grayson	2,463	2,698	2,787	2,816	3,297	3,585	64	63	59	56	59	59
Greene	2,711	3,153	3,351	3,485	4,005	4,400	70	74	71	69	72	73
Greensville	2,536	2,977	3,138	3,194	3,652	3,810	65	70	66	63	65	63
Halifax	2,453	2,812	3,089	3,045	3,493	3,816	63	66	65	60	63	63
Hanover	3,787	4,258	4,679	4,975	5,436	5,888	98	100	98	98	97	97
Henrico	4,494	4,922	5,403	5,749	6,298	6,781	116	115	114	114	113	112
Henry	3,092	3,424	3,672	3,660	4,274	4,699	80	80	77	72	77	78
Highland	2,361	2,884	2,821	2,892	3,407	4,294	61	68	59	57	61	71
Isle of Wight	3,143	3,527	3,914	4,216	4,553	4,956	81	83	82	83	82	82
James City	3,568	4,017	4,407	4,668	5,239	5,743	92	94	93	92	94	95
King and Queen	2,787	3,385	3,811	3,842	4,287	4,371	72	79	80	76	77	72
King George	4,062	4,364	4,716	4,820	5,382	5,736	105	102	99	95	96	95
King William	3,352	3,937	4,253	4,459	4,989	5,281	87	92	90	88	89	87
Lancaster	3,283	3,682	4,097	4,371	4,976	5,313	85	86	86	86	89	88
Lee	2,425	2,696	3,542	3,859	4,291	4,003	63	63	75	76	77	66
Loudoun	4,359	4,845	5,273	5,748	6,399	6,913	113	114	111	114	115	114
Louisa	2,782	3,279	3,348	3,631	4,301	4,520	72	77	70	72	77	75
Lunenberg	2,667	3,023	3,242	3,330	3,593	3,860	69	71	68	66	64	64
Madison	2,753	3,080	3,286	3,453	3,869	4,211	71	72	69	68	69	70
Mathews	3,382	4,021	4,325	4,573	5,159	5,588	87	94	91	90	92	92
Mecklenburg	2,863	3,141	3,400	3,453	3,927	4,090	74	74	72	68	70	68
Middlesex	2,688	3,553	4,037	4,128	4,566	4,830	69	83	85	82	82	80
Montgomery	3,271	3,600	4,053	4,228	4,644	5,112	84	84	85	84	83	85
Nelson	2,584	2,911	3,161	3,295	3,727	4,105	67	68	67	65	67	68
New Kent	3,207	3,545	4,026	4,247	4,675	5,093	83	83	85	84	84	84
Northampton	2,624	3,165	3,572	3,589	3,977	4,066	68	74	75	71	71	67
Northumberland	3,027	3,527	4,016	4,086	4,565	4,790	78	83	85	81	82	79
Nottoway	3,013	3,388	3,678	3,777	4,121	4,389	78	79	77	75	74	73
Orange	3,665	4,116	4,437	4,460	5,110	5,355	95	96	93	88	92	89
Page	2,904	3,281	3,445	3,494	3,966	4,361	75	77	73	69	71	72
Patrick	2,651	2,992	3,157	3,241	3,735	4,076	68	70	66	64	67	67
Pittsylvania	2,640	3,048	3,340	3,311	3,766	4,187	68	71	70	65	67	69
Powhatan	3,088	3,513	3,947	4,199	4,622	5,170	80	82	83	83	83	85

Table A4. (contd.)

	Amount ($)						Index (Virginia = 100)					
	1972	1973	1974	1975	1976	1977	1972	1973	1974	1975	1976	1977
Counties (contd.)												
Prince Edward	3,016	3,352	3,609	3,745	4,084	4,359	78	79	76	74	73	72
Prince George	3,237	3,733	4,236	4,559[d]	4,949	5,388	84	87	89	90	89	89
Prince William	3,866	4,314	4,774	5,224[d]	5,768	6,256	100	101	100	103	103	103
Pulaski	2,955	3,234	3,515	3,582	3,979	4,479	76	76	74	71	71	74
Rappahannock	2,907	3,519	3,723	3,859	4,237	4,994	75	82	78	76	76	83
Richmond	2,911	3,371	3,919	3,973	4,476	4,591	75	79	82	78	80	76
Roanoke	3,895	4,265	4,681	5,006[c]	5,513	5,986	101	100	99	99	99	99
Rockbridge	2,748	3,109	3,295	3,420	3,855	4,291	71	73	69	68	69	71
Rockingham	2,976	3,343	3,606	3,747	4,266	4,611	77	78	76	74	76	76
Russell	2,687	2,952	3,579	4,020	4,313	4,633	69	69	75	79	77	77
Scott	2,730	3,055	3,493	3,653	3,989	4,367	70	72	74	72	71	72
Shenandoah	2,906	3,262	3,496	3,643	4,150	4,420	75	76	74	72	74	73
Smyth	2,677	2,897	3,287	3,351	3,699	4,008	69	68	69	66	66	66
Southampton	2,921	3,558	3,893	4,052	4,618	4,783	75	83	82	80	83	79
Spotsylvania	3,269	3,699	4,076	4,208	4,710	5,096	84	87	86	83	84	84
Stafford	3,619	4,043	4,412	4,593	5,143	5,599	93	95	93	91	92	93
Surry	2,683	3,123	3,524	3,712	3,938	4,193	69	73	74	73	71	69
Sussex	2,743	3,446	3,709	3,806	4,120	4,397	71	81	78	75	74	73
Tazewell	3,086	3,393	4,024	4,663	5,054	5,413	80	80	85	92	91	89
Warren	3,259	3,618	3,904	4,147	4,684	5,086	84	85	82	82	84	84
Washington	2,758	2,991	3,393[c]	3,552	4,021	4,388	71	70	71	70	72	73
Westmoreland	2,832	3,181	3,679	3,720	4,200	4,446	73	75	77	73	75	73
Wise	2,884	3,191	5,089	5,063	5,101	5,317	74	75	107	100	91	88
Wythe	2,745	3,076	3,363	3,484[d]	3,973	4,499	71	72	71	69	71	74
York	3,921	4,225	4,651	5,028[d]	5,471	5,862	101	99	98	99	98	97
Cities	3,880	4,241	4,674	4,998	5,501	5,948	100	99	98	99	99	98
Alexandria	5,421	5,891	6,716	7,399	8,127	8,904	140	138	141	146	146	147
Bedford	3,527	3,739	4,154[c]	4,310	4,871	5,301	91	88	87	85	87	88
Bristol	3,264	3,638	4,024[c]	4,364	4,764	5,163	84	85	85	86	85	85
Buena Vista	2,891	3,218	3,373	3,426	3,987	4,206	75	75	71	68	71	70
Charlottesville	3,945	4,247	4,924	5,152	5,614	6,072	102	100	104	102	101	100
Chesapeake	3,345	3,677	4,056	4,311	4,808	5,277	86	86	85	85	86	87
Clifton Forge	3,358	3,643	4,046	4,300	4,893	5,304	87	85	85	85	88	88
Colonial Heights	3,970	4,333	4,833	5,200	5,680	6,161	102	102	102	103	102	102
Covington	3,098	3,318	3,631	3,901	4,409	4,855	80	78	76	77	79	80
Danville	3,375	3,770	4,147	4,225	4,773	5,250	87	88	87	83	85	87

Table A4. (contd.)

	Amount ($)						Index (Virginia = 100)					
	1972	1973	1974	1975	1976	1977	1972	1973	1974	1975	1976	1977
Cities (contd.)												
Emporia	3,542	3,827	4,108	4,229	4.658	4,965	91	90	86	84	83	82
Fairfax	4,890	5,507	5,971	6,592	7,038	7,761	126	129	126	130	126	128
Falls Church	5,125	5,545	6,544	7,042	7,938	8,536	132	130	138	139	142	141
Franklin	3,685	4,077	4,522	4,687	5,377	5,773	95	96	95	93	96	95
Fredericksburg	4,253	4,676	5,162	5,563	6,071	6,558	110	110	109	110	109	108
Galax	3,285	3,612	3,680	3,684	4,264	4,536	85	85	77	73	76	75
Hampton	3,680	3,924	4,325	4,643	5,059	5,426	95	92	91	92	91	90
Harrisonburg	3,887	4,245	4,653	4,791	5,407	5,795	100	99	98	95	97	96
Hopewell	3,509	3,817	4,228	4,539	5,030	5,493	91	89	89	90	90	91
Lexington	3,370	4,211	4,561	4,784	5,229	5,957	87	99	96	94	94	98
Lynchburg	3,852	4,234	4,589	4,858[c/]	5,376	5,840	99	99	97	96	96	97
Manassas	...	...	...	5,295[d/]	5,783	6,400	...	...	...	105	104	106
Manassas Park	...	...	...	3,827[d/]	4,313	4,650	...	...	...	76	77	77
Martinsville	3,811	4,062	4,141	4,475	5,177	5,733	98	95	93	88	93	95
Newport News	3,854	4,147	4,556	4,863	5,245	5,673	99	97	96	96	94	94
Norfolk	3,692	4,050	4,417	4,745	5,190	5,557	95	95	93	94	93	92
Norton	3,374	3,667	4,205	4,722	5,161	5,785	87	86	88	93	92	96
Petersburg	3,529	3,935	4,343	4,634	5,066	5,413	91	92	91	92	91	89
Portsmouth	3,392	3,699	4,071	4,351	4,848	5,791	88	87	86	86	87	96
Poquoson	...	...	...	4,782[d/]	5,320	5,161	...	...	...	94	95	85
Radford	3,707	4,000	4,450	4,603	5,116	5,595	96	94	94	91	92	92
Richmond	4,158	4,549	4,966	5,319	5,804	6,258	107	107	105	105	104	103
Roanoke	3,742	4,084	4,417	4,642[c/]	5,159	5,492	97	96	93	92	92	91
Salem	3,789	4,160	4,730	4,925	5,339	5,680	98	97	100	97	96	94
South Boston	3,414	3,720	4,072	4,220	4,779	5,134	88	87	86	83	86	85
Staunton	3,832	4,211	4,590	4,739	5,261	5,704	99	99	97	94	94	9
Suffolk[b/]	3,114	3,528	3,880	4,199	4,607	4,872	80	83	82	83	83	81
Virginia Beach	3,971	4,367	4,841	5,249	5,751	6,251	103	102	102	104	103	103
Waynesboro	3,628	4,040	4,489	4,615	5,119	5,639	94	95	94	91	92	93
Williamsburg	4,336	4,807	5,480	5,629	6,218	6,799	112	113	115	111	111	112
Winchester	3,873	4,281	4,790	4,994	5,637	6,140	100	100	101	99	101	102
Non-SMSA	3,121	3,484	3,900	4,080	4,547	4,897	81	82	82	81	81	81
SMSA	4,295	4,661	5,160	5,589	6,147	6,616	111	109	109	110	110	109
J.City-K-Bristol	2,902	3,228	3,634	3,856	4,280	4,653	75	76	76	76	77	77
Lynchburg	3,470	3,775	4,100	4,274	4,763	5,268	90	88	86	84	85	87
New.News-Hampton	3,780	4,071	4,480	4,786	5,237	5,623	98	95	94	95	94	93
Nor.-Va.B.-Port.	3,665	3,982	4,386	4,785	5,262	5,621	95	93	92	95	94	93

Table A4. (contd.)

	Amount ($)						Index (Virginia = 100)					
	1972	1973	1974	1975	1976	1977	1972	1973	1974	1975	1976	1977
SMSA (contd.)												
Pet.-Col.Heights	3,478	3,858	4,288	4,574	5,016	5,419	90	90	90	90	90	90
Richmond	4,173	4,574	5,034	5,366	5,886	6,356	108	107	106	106	105	105
Roanoke	3,733	4,098	4,484	4,729	5,215	5,611	96	96	94	93	93	93
Washington	5,265	5,742	6,419	6,956	7,662	8,329	136	135	135	137	137	138
Planning Districts	3,873	4,267	4,736	5,046	5,568	6,027	100	100	100	100	100	100
LENOWISCO	2,783	3,084	4,309	4,439	4,657	4,827	72	72	91	88	83	80
Cumb.Plateau	2,865	3,166	4,352	4,854	4,969	5,232	74	74	92	96	89	86
Mt.Rogers	2,780	3,074	3,373	3,513	3,962	4,341	72	72	71	69	71	72
New River	3,106	3,408	3,756	3,893	4,324	4,795	80	80	79	77	77	79
Fifth	3,660	4,014	4,349	4,640	5,124	5,528	94	94	92	92	92	91
Central Shen.	3,227	3,615	3,909	4,056	4,575	4,984	83	85	82	80	82	82
Lord Fairfax	3,204	3,613	3,897	4,060	4,594	5,013	83	85	82	80	82	83
No.Virginia	5,265	5,742	6,419	6,956	7,662	8,329	136	135	135	137	137	138
Rap.-Rapidan	3,996	4,523	4,898	5,206	5,873	5,988	103	106	103	103	105	99
Thomas Jefferson	3,593	4,020	4,452	4,672	5,202	5,634	93	94	94	92	93	93
Central Virginia	3,392	3,737	4,068	4,247	4,745	5,178	88	88	86	84	85	86
West Piedmont	3,065	3,423	3,688	3,727	4,278	4,707	79	80	78	74	77	78
Southside	2,715	3,051	3,331	3,349	3,807	4,035	70	72	70	66	68	67
Piedmont	2,659	3,020	3,265	3,373	3,728	4,025	69	71	69	67	67	67
Richmond	4,173	4,574	5,034	5,366	5,886	6,356	108	107	106	106	105	105
RADCO	3,566	3,980	4,350	4,524	5,091	5,323	92	93	92	89	91	88
Northern Neck	3,004	3,421	3,905	4,014	4,529	4,774	78	80	82	79	81	79
Mid. Peninsula	3,221	3,763	4,135	4,317	4,662	5,269	83	88	87	85	84	87
Crater	3,370	3,757	4,160	4,419	4,860	5,174	87	88	88	87	87	86
S.E. Virginia	3,588	3,959	4,362	4,744	5,220	5,582	93	93	92	94	93	92
Peninsula	3,795	4,083	4,514	4,799	5,246	5,638	98	96	95	95	94	83
Accomack-North.	2,869	3,341	3,700	3,779	4,111	4,295	74	78	78	75	74	71

a/ Includes returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

b/ Includes the former Nansemond County/City.

c/ Significant annexation causes data for year shown to be not entirely comparable with data for earlier years.

d/ Manassas and Manassas Park were formerly towns in Prince William County and Poquoson was a town in York County. The Prince William and York figures for 1975 are not comparable with those for earlier years becasue of these changes.

Table A5.
Index of Income Concentration, 1977

	Index
State	.326
Counties	.329
Accomack	.338
Albemarle	.353
Alleghany	.272
Amelia	.306
Amherst	.287
Appomattox	.298
Arlington	.313
Augusta	.288
Bath	.327
Bedford	.286
Bland	.267
Botetourt	.293
Brunswick	.318
Buchanan	.317
Buckingham	.304
Campbell	.284
Caroline	.310
Carroll	.273
Charles City	.303
Charlotte	.301
Chesterfield	.284
Clarke	.353
Craig	.277
Culpeper	.317
Cumberland	.314
Dickenson	.322
Dinwiddie	.301
Essex	.329
Fairfax	.329
Fauquier	.418
Floyd	.290
Fluvanna	.305
Franklin	.282
Frederick	.291
Giles	.273
Gloucester	.315
Goochland	.350
Grayson	.268
Greene	.286
Greensville	.313
Halifax	.297
Hanover	.306
Henrico	.308
Henry	.286
Highland	.297
Isle of Wight	.290
James City	.350
King and Queen	.319
King George	.330
King William	.332
Lancaster	.355
Lee	.347
Loudoun	.316
Louisa	.318
Lunenburg	.310
Madison	.319
Mathews	.326
Mecklenburg	.306
Middlesex	.332
Montgomery	.321
Nelson	.296
New Kent	.285
Northampton	.357
Northumberland	.339
Nottoway	.319
Orange	.341
Page	.307
Patrick	.275
Pittsylvania	.290
Powhatan	.292
Prince Edward	.324
Prince George	.291
Prince William	.279
Pulaski	.285
Rappahannock	.330
Richmond	.326
Roanoke	.304
Rockbridge	.291
Rockingham	.297
Russell	.292
Scott	.279
Shenandoah	.296
Smyth	.307
Southampton	.320
Spotsylvania	.293
Stafford	.296
Surry	.320
Sussex	.324
Tazewell	.312
Warren	.291
Washington	.309
Westmoreland	.344
Wise	.323
Wythe	.306
York	.331
Cities	.319
Alexandria	.306
Bedford	.317
Bristol	.310
Buena Vista	.284
Charlottesville	.349
Chesapeake	.288
Clifton Forge	.309
Colonial Heights	.296
Covington	.283
Danville	.307
Emporia	.341
Fairfax	.327
Falls Church	.334
Franklin	.344
Fredericksburg	.332
Galax	.333
Hampton	.296
Harrisonburg	.338
Hopewell	.283
Lexington	.342
Lynchburg	.330
Manassas	.297
Manassas Park	.256
Martinsville	.358
Newport News	.305
Norfolk	.317
Norton	.362
Petersburg	.313
Poquoson	.289
Portsmouth	.300
Radford	.317
Richmond	.333
Roanoke	.323
Salem	.301
South Boston	.324
Staunton	.308
Suffolk	.310
Virginia Beach	.324
Waynesboro	.310
Williamsburg	.360
Winchester	.334
Non-SMSA	.313
SMSA	.326
J. City-K-Bristol	.302
Lynchburg	.306
New. News-Hampton	.309
Nor.-Va.B.-Portsmouth	.313
Pet.-Col. Heights	.301
Richmond	.322
Roanoke	.313
Washington	.322
Planning District	.326
LENOWISCO	.316
Cumb. Plateau	.311
Mt. Rogers	.303
New River Valley	.302
Fifth	.310
Central Shenandoah	.302
Lord Fairfax	.306
Northern Virginia	.322
Rappahannock-Rapidan	.374
Thomas Jefferson	.338
Central Virginia	.302
West Piedmont	.297
Southside	.309
Piedmont	.314
Richmond	.322
RADCO	.307
Northern Neck	.344
Middle Peninsula	.326
Crater	.304
Southeastern Virginia	.314
Peninsula	.309
Accomack-Northampton	.345

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University of Virginia
The Colgate Darden Graduate School of Business Administration

Distribution of Virginia Adjusted Gross Income by Income Class, 1978

John L. Knapp

INTRODUCTION

Administrative records from the Virginia Department of Taxation provide a useful source of information on local income distribution. This report is the seventh in a series based on the Department's records. The first report covered the distribution of adjusted gross income (AGI) in 1972, and the second covered 1973 with information on total AGI and number of returns beginning with 1963. The next four reports covered the distribution of AGI in 1974, 1975, 1976, and 1977, respectively, and this report shows comparable data for 1978.

AGI is equal to gross income from all sources not specifically excluded minus certain deductions, primarily business expenses. Major sources of income excluded are Social Security benefits and other transfer payments, employer contributions for private pension and health programs, non-cash imputed income, and income in kind. The AGI data cover all persons required to file a return for 1978: 1) anyone required to file a federal income tax return; 2) single persons with an income over $1,900 ($2,900 if 65 years of age or over); 3) married persons filing jointly with a combined income over $2,500 ($3,500 if either was 65 or over, $4,500 if both were 65 or over); and 4) married persons whose spouses filed separately and who had income of over $1,250. In addition, persons with incomes below these limits whose incomes were subject to tax withholding were required to file in order to obtain a refund.

In 1978 AGI amounted to 78% of Virginia personal income.[1/] Personal income is a broad concept that includes transfer payments and certain types of non-cash income which are not taxable. The proportion of the population covered by the AGI data can be roughly estimated by comparing the reported number of personal and dependent exemptions with a separate count of the total population. In 1978 the number of exemptions was 4,638,535 or 90% of the estimated total population of 5,148,000.[2/]

1/ Survey of Current Business, Vol. 59, No. 8, Part II (August 1979), p. 48.

2/ Julia H. Martin and Michael A. Spar, "Estimates of the Population of Virginia Counties and Cities: July 1, 1971 to July 1, 1978" (Charlottesville: Tayloe Murphy Institute, May 1979).

To place the figures in this report in perspective it may be helpful to review briefly economic conditions in 1978. The year 1978 was one of expansion as the Virginia economy continued its recovery from the severe 1974-75 recession. Real gross state product increased by 4.8% and nonagricultural wage and salary employment grew by 5.3%. The state's unemployment rate, which averaged 5.4%, was high by historical standards but about the same as in the preceding year. Inflation, as measured by the U.S. consumer price index, averaged 7.7%, up 1.2 percentage points from the previous year.

1978 ADJUSTED GROSS INCOME

All Returns

Statewide, the median AGI per return was $11,681, up 6.7% from the preceding year. However, after adjustment for inflation, the median declined by 0.9%.

The overall county median was $12,259 compared to $10,762 for cities (see Table A1). A major reason for this difference was that married returns, which tend to have higher incomes than individual returns, represented a larger proportion of the returns for the counties than for the cities. The highest income area, Fairfax County ($17,775), had a median AGI 2.5 times greater than the lowest area which was Northampton County ($7,210). Other high income localities were Prince William County ($17,116), Chesterfield County ($16,485), Loudoun County ($15,870), and the City of Manassas ($15,336). All of the top five localities were located either in Northern Virginia or the Richmond area. Other low income localities were Galax City ($8,289), and the counties of Accomack ($8,265), Brunswick ($8,216), and Buckingham ($8,154). Thus, the low income localities were in Appalachia, the Eastern Shore, Central Virginia, and Southside Virginia.

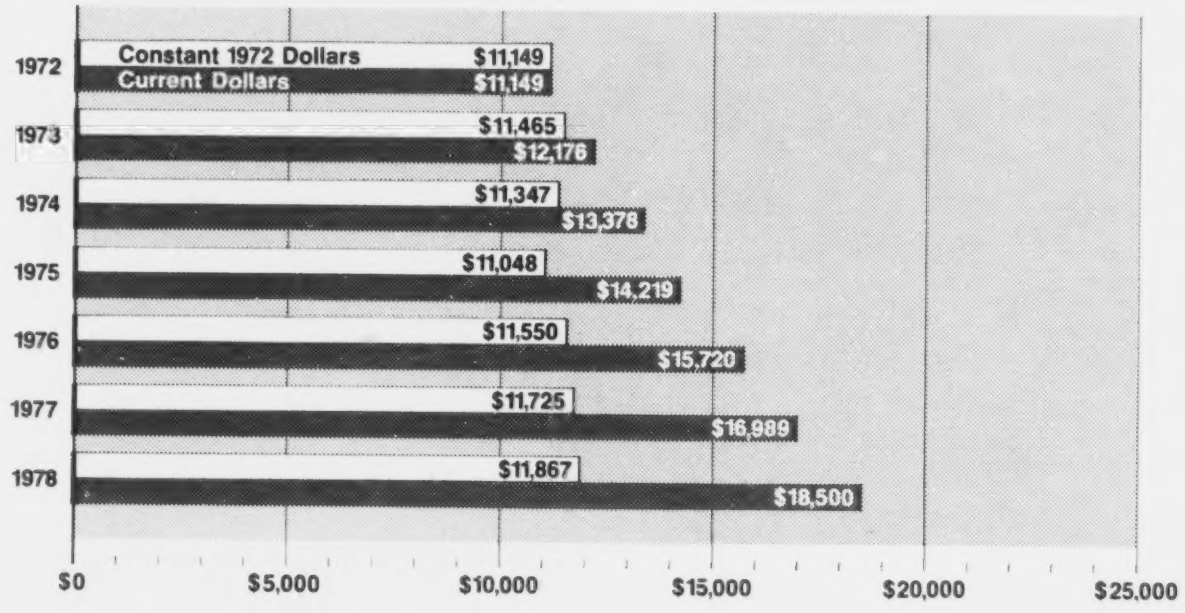
Together, the eight SMSAs had a median AGI of $12,690 compared to $9,903 for the non-SMSA portions of the state (see Figure 3 for a map showing SMSA boundaries). Among the SMSAs, the Northern Virginia portion of the Washington, D.C.-Md.-Va. SMSA had the highest median ($16,191). The lowest median was in the Virginia portion of the Johnson City-Kingsport-Bristol SMSA ($9,636).

Among the twenty-two planning districts the medians ranged from $16,191 in the Northern Virginia Planning District to $7,944 in the Accomack-Northampton Planning District (see Figure 4 for a map showing planning district boundaries).

In addition to providing median AGI, Table A1 contains information on the distribution of AGI. Statewide, 13.7% of the returns had AGI of less than $3,000; 9.0% had $3,000 to $4,999; 21.8% had $5,000 to $9,999; 16.3% had $10,000 to $14,999; 12.8% had $15,000 to $19,999; 9.3% had $20,000 to $24,999; 6.1% had $25,000 to $29,999; 3.9% had $30,000 to $34,999; 2.4% had $35,000 to $39,999; and 4.8% had $40,000 or more.

As might be expected, the locality with the highest median income had a very large percentage of returns in the highest AGI class. In Fairfax County 14.7% of the returns were $40,000 or more.

Figure 1.
Virginia Median AGI Per Married Return



The median AGI on all returns is not a good proxy for median household Census money income. In 1975, a year in which Virginia median household income was estimated by the U.S. Bureau of the Census, median household income was 35% greater than median AGI on all returns.3/ Although there were many reasons for the difference, the principal one was that members of the same household sometimes filed separately. As a result, the number of returns filed exceeded the number of households by 6%.4/

Married Returns

In 1978 statewide median AGI per married return was $18,500, a figure 8.9% higher than income in 1977. Since the beginning of this series in 1972 there has been a large rise in AGI as measured in current dollars (see Figure 1). However, in terms of constant dollars adjusted for changes in the consumer price index, there has been only a modest gain; from 1972 to 1978 real median AGI rose by 6.4%. From 1977 to 1978 real median AGI rose by 1.2%.

The 1978 median AGI for all counties was $18,756, and that for the cities was $18,084 (see Table A2). All of the five highest localities were in Northern Virginia. Fairfax County ($30,653), and Fairfax City ($27,644) led,

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3/ U.S. Bureau of the Census, "Household Money Income in 1975, by Housing Tenure and Residence, for the United States, Regions, Divisions, and States" Current Population Reports P-60, No. 108 (November 1977), p. 131.

4/ Ibid.

Table 1.
AGI on Married Returns Adjusted for Price Differences among SMSAs, 1978

SMSA	Median AGI on Married Returns, Actual Dollars		Relative Consumer Price Index	Median AGI on Married Returns, Dollars of Constant Purchasing Power	
	Amount	Index (SMSA Median = 100)	(All Metropolitan Areas = 100[a/])	Amount	Index (SMSA Median = 100)
All SMSAs	$20,914	100	100	$20,914	100
Johnson City-Kingsport-Bristol [b/]	13,331	64	n.a.	n.a.	n.a.
Lynchburg	17,283	83	95	18,761	90
Newport News-Hampton	18,624	89	96	19,400	93
Norfolk-Virginia Beach-Portsmouth [b/]	18,045	86	100	18,045	86
Petersburg-Colonial Heights-Hopewell	18,631	89	93	20,033	96
Richmond	20,632	99	103	20,031	96
Roanoke	17,433	83	92	18,949	91
Washington (Northern Virginia) [b/]	27,827	133	117	23,784	114

Source: 1978 data in Eleanor G. May, Consumer Price Indicators for Virginia Metropolitan Areas, 1979 (Charlottesville: Tayloe Murphy Institute, 1979), p. 6.

n.a. - not available.

a/ The relative price index used to adjust actual dollars to constant dollars excluded the Virginia portion of the Johnson City-Kingsport-Bristol SMSA and included Charlottesville-Albemarle which is not an SMSA.

b/ Virginia portion only.

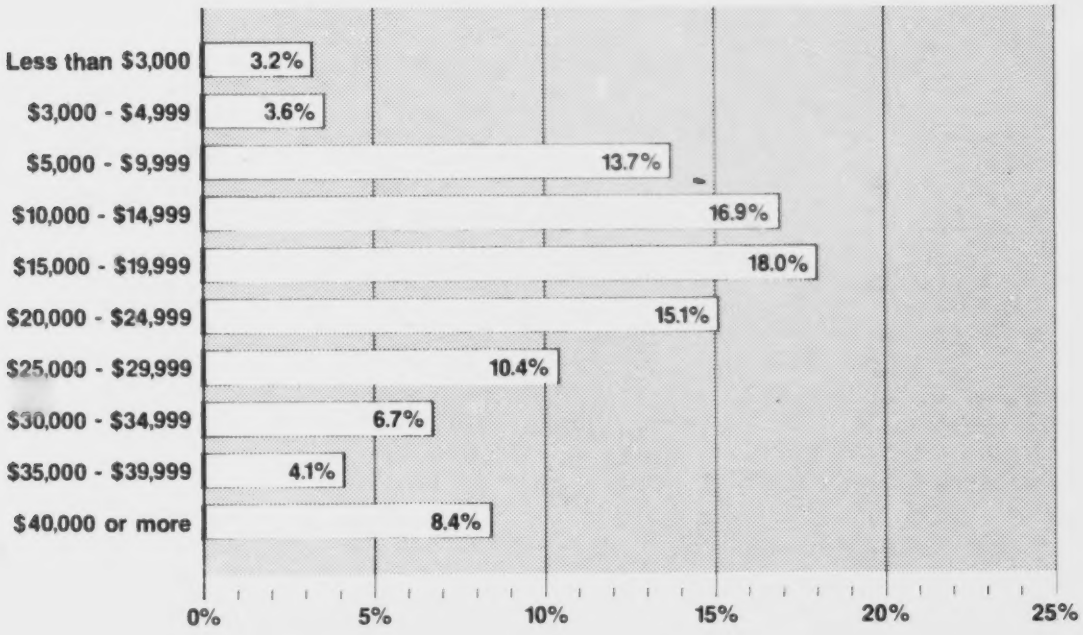
followed by Arlington County ($26,317), Falls Church City ($25,023), and Alexandria City ($24,691). The five lowest localities were the counties of Lee ($11,186), Grayson ($11,522), Charlotte ($11,783), Northampton ($11,820), and the city of Galax ($12,034).

The median AGI in the portion of the state included in SMSAs was $20,914 compared to $15,029 for the non-SMSA portion. Among the SMSAs the Northern Virginia portion of the Washington, D.C.-Md.-Va. SMSA had the highest median ($27,827) followed distantly by Richmond ($20,632). The lowest median was in the Virginia portion of the Johnson City-Kingsport-Bristol SMSA ($13,331).

To a certain extent, the variation among SMSAs in median AGI reflects price differences rather than differences in real incomes of constant purchasing power. When the data are adjusted using a relative price index, the Northern Virginia portion of the Washington D.C.-Md.-Va. SMSA remains the highest income metropolitan area (see Table 1). However, the adjustment narrows the differences among areas. In actual dollars the ratio of highest (Washington) to lowest[5/] (Lynchburg) was 2.08:1. After adjustment for price differences the ratio was 1.27:1.

5/ This comparison excludes the Johnson City-Kingsport-Bristol SMSA because of the unavailability of a price index for that area.

Figure 2.
Distribution of Virginia Married Returns by AGI Class, 1978



Among the planning districts the median ranged from $27,827 in the Northern Virginia Planning District to $12,537 in the Accomack-Northampton Planning District.

Statewide, 3.2% of the married returns had AGI of less than $3,000; 3.6% had $3,000 to $4,999; 13.7% had $5,000 to $9,999; 16.9% had $10,000 to $14,999; 18.0% had $15,000 to $19,999; 15.1% had $20,000 to $24,999; 10.4% had $25,000 to $29,999; 6.7% had $30,000 to $34,999; 4.1% had $35,000 to $39,999; and 8.4% had $40,000 or more (see Figure 2). The greatest concentration of high incomes occurred in Fairfax County where the $40,000 or more class contained 20.5% of the married returns.

Although AGI differs from Census money income and the group included in married returns is a subset of all families,6/ median AGI is a fairly good proxy for a median family Census money income. In 1977, for the state as a whole, median AGI per married return was 101% of median family income. For individual counties and cities the percentage varied depending on local conditions such as the population living in poverty, the number of military personnel, and the number of persons receiving transfer payments (e.g., Social

6/ The Census definition of family includes families with only one spouse present, whereas Virginia AGI married returns are limited to husband-wife families that file returns.

Security benefits and welfare). For three-fourths of the localities median AGI was ±4% of median family income.7/

Annual historical data for cities and counties on current dollar median AGI and percentage change from the preceding year are shown in Table A3.

Individual Returns

Tax returns of single, divorced, separated, and widowed taxpayers are classified as individual returns. In 1978 statewide median AGI for individual returns was $6,479, an increase of 9.3% over 1977. Adjusted for inflation, the increase was 1.5%. The median for counties was $6,323, and that for cities was $6,589 (see Table A4). The five highest localities were Arlington County ($11,241), Alexandria City ($10,957), Falls Church City ($8,680), Fairfax County ($7,306), and Fairfax City ($7,146). The five lowest localities were the counties of Northampton ($4,313), Lee ($4,485), York ($4,743), Lancaster ($4,743), and Montgomery ($4,754).

The median for all SMSAs was $6,910 and for non-SMSAs it was $5,538. The Virginia portion of the Washington, D.C.-Md.-Va. SMSA had the highest median ($8,603) and the Virginia portion of the Johnson City-Kingsport-Bristol SMSA had the lowest figure ($5,455).

Among the planning districts the medians ranged from $8,603 in the Northern Virginia Planning District to $4,736 in the Accomack-Northampton Planning District.

AGI Per Exemption

Table A5 shows AGI per exemption. To reduce double counting, the extra exemptions for age and blindness have been excluded. However, double counting remains because some children with taxable income are legally counted twice--on their parents' returns and on their own. AGI per exemption is similar to a per capita measure except the divisor contains only the population with adjusted gross income rather than the total population.

For the state as a whole, 1978 AGI per exemption was $6,640, up 9.8% over 1977. For counties the figure was $6,672 and for cities $6,507 (see Table A5). Among the localities, the five highest were Arlington County ($10,891), Alexandria City ($9,888), Fairfax County ($9,336), Falls Church City ($9,210), and Fairfax City ($8,626). The five lowest localities were the counties of Buckingham ($4,109), Charlotte ($4,124), Grayson ($4,133), Lunenburg ($4,234), and Halifax ($4,264).

Variation in AGI per exemption among localities may be measured in several ways. The simplest approach is to compute the ratio of the highest to the lowest observation. In 1978 the ratio was $10,891 ÷ $4,109 = 2.65. A more sophisticated measure is the coefficient of variation which shows the standard deviation as a percentage of the mean. The higher the value, the more the variation. In 1978 the coefficient of variation was 19.6%, a slight decrease in dispersion compared to the previous year.

7/ These results were a byproduct of a 1979 Tayloe Murphy Institute study on family and household income which was prepared under contract for the Virginia Housing Development Authority.

	1972	1973	1974	1975	1976	1977	1978
Number of counties and cities	133	133	133	136	136	136	136
Ratio of high area to low	2.62	2.65	2.71	2.89	2.74	2.77	2.65
Coefficient of variation (%)	20.3	19.0	19.9	21.3	20.2	20.6	19.6

AGI per exemption was $7,264 in the SMSA portion of the state compared to $5,364 in the non-SMSA portion. Among the SMSAs the Virginia portion of the Washington SMSA with $9,154 outstripped the other SMSAs by a wide margin. The Virginia portion of the Johnson City-Kingsport-Bristol SMSA had the lowest AGI per exemption ($5,163).

Among the planning districts, AGI per exemption was highest in the Northern Virginia Planning District ($9,154) followed distantly by the Richmond Planning District ($7,007). The Piedmont Planning District ($4,456) had the lowest figure.

AGI per exemption relative to the state average (the index shown in Table A5) was fairly constant for most localities from 1972 to 1978. For the 133 localities for which 1972 and 1978 data are available, 96 (72%) had changes of less than ±5 percentage points in their relative indexes. Of the remainder, nine had changes exceeding ±9 points. Among the localities with large increases relative to the state average were Highland and Bath counties in the Alleghany Mountains, Buchanan County in the coal mining area of Southwestern Virginia, and Lexington City in the Valley Region of Western Virginia. Other counties with large relative increases were Clarke and Rappahannock in the western part of Northern Virginia and Middlesex in the Middle Peninsula area of Eastern Virginia. The two localities with large decreases relative to the state average were King George County on the Potomac south of Washington, D.C. and Emporia City in Southeastern Virginia.

Index of Income Concentration

An index of income concentration for all returns is shown in Table A6. The index is based on the concept of a Lorenz curve which is a plot of the cumulative percentage of returns and the cumulative percentage of AGI accounted for by those returns. The index of inequality is a measure of the difference in area between a hypothetical Lorenz curve based on the same AGI for each return and the actual Lorenz curve.8/ The greater the difference, the higher the index, and the more unequal the distribution.

The state average value of the index in 1978 was .330. The counties averaged .330 and the cities were close to this figure with .326. Among localities the

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8/ Index of concentration = $1/2 \sum_{i=1}^{k} \left| X_i - Y_i \right|$ where X_i and Y_i are uncumulated percentages of the distribution of total returns by AGI class (X) and the distribution of total AGI by AGI class (Y). For a description of the method of computation see U.S. Bureau of the Census, The Methods and Materials of Demography by Henry S. Shyrock, Jacob S. Siegel and Associates (Washington, D.C.: Government Printing Office, 1971), pp. 178-80.

index ranged in value from .375 in Fauquier County to .263 in Bland County. Generally, the large central cities had greater inequality than their associated suburbs. For example, Richmond had an index of .340 compared to .288 in Chesterfield, .307 in Hanover, and .311 in Henrico.

The SMSA and non-SMSA portions of the state had similar indexes, .327 and .313, respectively. Among the eight SMSAs the indexes showed little variation.

Among the twenty-two planning districts the greatest inequality of income was in the Rappahannock-Rapidan Planning District (.356) followed by the Accomack-Northampton Planning District (.342), the Thomas Jefferson Planning District (.341), and the Northern Neck Planning District (.336). The least amount of inequality occurred in the West Piedmont and Mount Rogers planning districts (.297 in each).

COMPARISON OF INCOME CONCEPTS

Census Money Income

Adjusted gross income is not the same as money income reported by the Bureau of the Census. Unlike Census money income, AGI excludes transfer payments such as Social Security benefits, welfare payments, and unemployment compensation. In addition, AGI does not cover income of persons with incomes below the filing requirement. Persons receiving most transfer payments and those with income below the filing requirement are included in the tax statistics only if they had some additional taxable income or had to file in order to receive a refund of tax withheld.

AGI also excludes income of armed forces personnel who retain legal residence in another state. The omission of this military income results in the reporting of relatively low amounts of total AGI in militarily impacted areas such as Prince George County, Norfolk City, and Virginia Beach City. Furthermore, since non-military income and income of the spouse are taxable, the tax statistics may exaggerate the number of low AGI persons in militarily impacted areas. On July 1, 1977 the military payroll offices began withholding state income taxes; this should reduce underreporting of income by military personnel who are Virginia residents.

AGI does include certain capital gains, an income category not included in the definition of Census money income. At the state level AGI also contains some nonresident income whereas Census income is restricted to resident income.

A final difference between the two concepts is the reporting unit. The principal Census reporting units are families, unrelated individuals, and households. The major tax reporting units are individual returns and married returns; married returns are further subdivided into joint, combined, and separate returns. None of the tax units is entirely comparable with any Census unit.

9/ U.S. Bureau of the Census, "1976 Population Estimates and 1975 and Revised 1974 Per Capita Income Estimates for Counties and Incorporated Places in Virginia," Current Population Reports: Population Estimates and Projections, Series P-25, No. 785, (January 1979), p. 7.

Despite their differences in concept and coverage, there is a rough correspondence in the magnitude of AGI and Census money income. In 1975, the income year reported in Bureau of the Census estimates for federal revenue sharing, total AGI was 88% of Census income for Virginia.9/ A regression of 1975 local area estimates of Census money income per capita on 1975 AGI per exemption yielded an adjusted coefficient of determination (R^2) of .8422.10/

Personal Income

AGI differs also from the concept of personal income developed by the U.S. Department of Commerce, Bureau of Economic Analysis, and used by the Tayloe Murphy Institute in its county and city personal income estimates. Personal income is a broader concept than either Census money income or AGI. Unlike AGI, personal income includes (1) all transfer payments such as Social Security and unemployment benefits; (2) certain fringe benefits; (3) imputed income such as wages and salaries paid in kind, the net rental value of owner-occupied houses, the net value of food and fuel produced and consumed on farms, and imputed interest earned from financial intermediaries; (4) dividends excluded from taxation; and (5) tax-exempt interest and dividend distributions. On the other hand, AGI includes certain items excluded from personal income. They are (1) personal contributions for social insurance (principally employee Social Security taxes and federal employee retirement payments); and (2) the net taxable gain from the sale of capital assets. Furthermore, there are differences in coverage. Personal income includes the income of certain groups not contained in AGI, the most important of which are low income persons not required to file a state tax return, armed forces personnel retaining legal residence in another state, nonprofit institutions, and private trust, pension, health, and welfare funds. As previously mentioned, in 1978 state AGI reported on Virginia tax returns was 78% of total personal income estimated by the Bureau of Economic Analysis. A regression of 1977 BEA local area estimates of per capita income on 1977 AGI per exemption yielded an adjusted coefficient of determination of .7044.11/

LIMITATIONS OF THE DATA

The major limitations are the inaccuracy of some of the geographic coding, the treatment of data for married couples filing separate returns, and the method of deriving medians.

Geographic coding of the tax returns may be a problem in a few localities. Although taxpayers are required to show their city or county of residence, some fail either to provide correct information or to answer the question. Confusion of post office address with place of residence is the usual source of incorrect

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10/ The equation was $Y_c = -497.2 + 1.0726X$. The t statistic is in parentheses. (-2.843) (26,858)

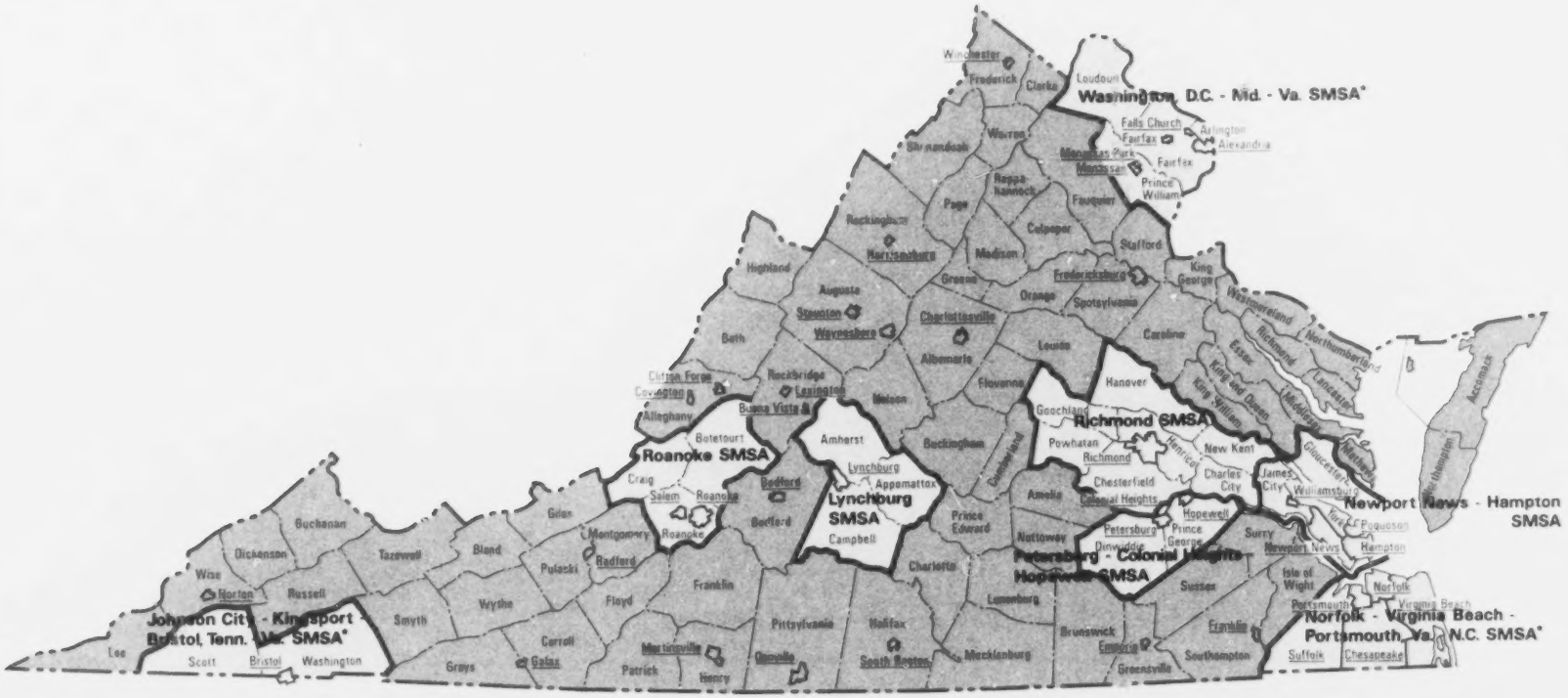
11/ The equation was $Y_c = -1171 + 1.3709X$. (-2.913) (17.963) Source of BEA data: John L. Knapp and David C. Hodge, "Personal Income Estimates for Virginia Counties and Cities, 1969 to 1977" (Charlottesville: Tayloe Murphy Institute, May 1979).

information. In addition, use of ZIP code or post office information by tax officials in allocating returns listing no place of residence may result in similar errors.

Married couples can file in one of three ways--by using a joint return, a combined return, or separate returns. For 1978 the great majority (96%) selected either the joint return or the combined return. The Department of Taxation statistics do not match the separate returns for each married couple. In the absence of matching, it was assumed for the purpose of calculating medians for married returns that within each AGI class two separate returns were equivalent to one joint or combined return. Although unavoidable, this was an extreme assumption since the more likely case is that the husband's AGI would fall in a different class than his wife's AGI.

Since all medians were derived from grouped data, it was necessary to make an assumption concerning the distribution of income within the class interval containing the median. In the absence of additional information, a uniform distribution was assumed. This procedure was probably adequate in most cases, but derivation of the medians from ungrouped data would have been preferable.

Figure 3.
Standard Metropolitan Statistical Area Boundaries*


Washington, D.C. - Md. - Va. SMSA*
Richmond SMSA
Roanoke SMSA
Lynchburg SMSA
Petersburg - Colonial Heights Hopewell SMSA
Newport News - Hampton SMSA
Norfolk - Virginia Beach - Portsmouth, Va. - N.C. SMSA*
Johnson City - Kingsport - Bristol, Tenn. - Va. SMSA*

* Three of these eight SMSAs include localities in states other than Virginia: Johnson City - Kingport - Bristol, Tenn. - Va. SMSA includes the Tennessee counties of Carter, Hawkins, Sullivan, Unicoi, and Washington; Norfolk - Virginia Beach - Portsmouth, Va. - N.C. SMSA includes Currituck County, North Carolina; and Washington, D.C. - Md. - Va. SMSA includes Washington, D.C., and the Maryland counties of Charles, Montgomery, and Prince Georges.

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Figure 4.
Planning District Boundaries

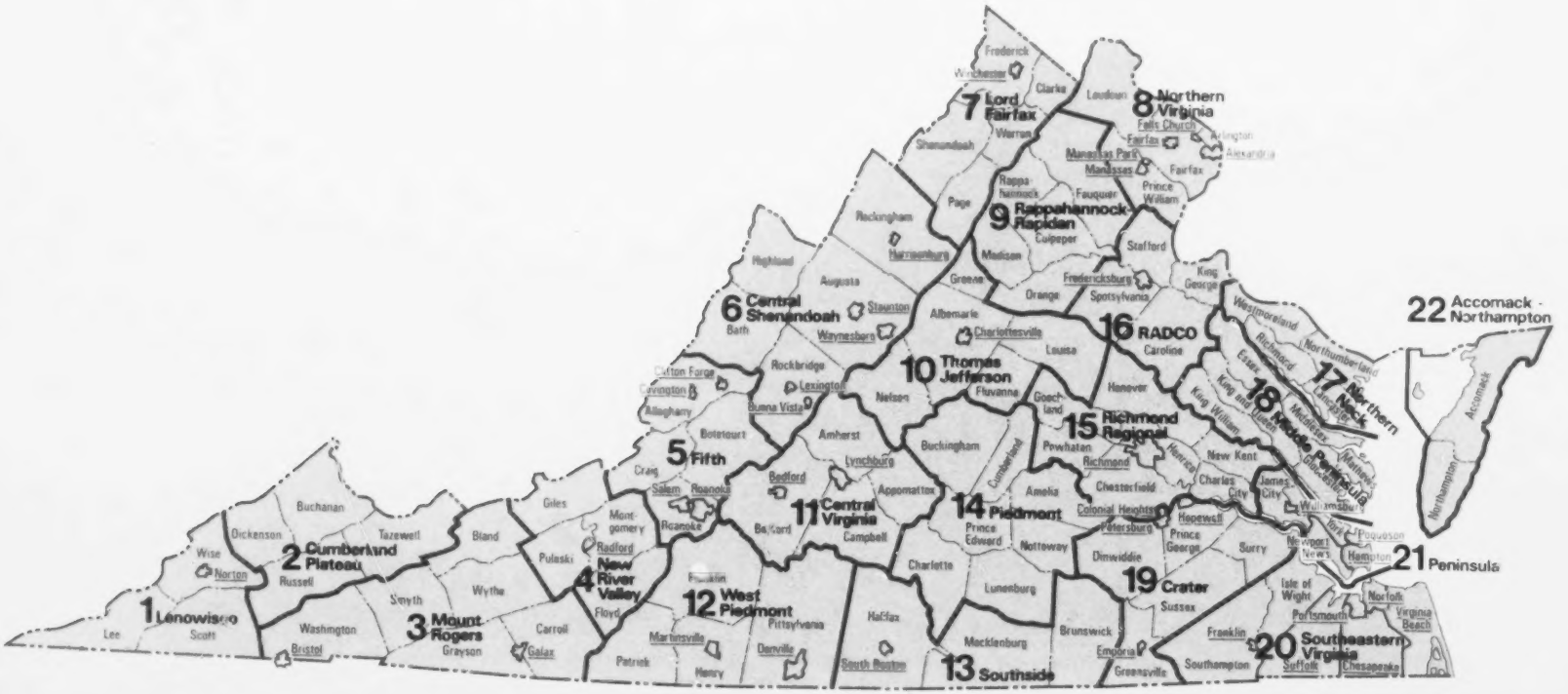

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Table A1.
Adjusted Gross Income on All Returns, 1978

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
STATE	1,983,602	30,803,496	11,681	13.7	9.0	21.8	16.3	12.8	9.3	6.1	3.9	2.4	4.8
UNASSIGNED[c]	34,572	696,101	13,010	8.6	7.5	22.9	18.1	13.2	8.9	6.2	4.3	3.2	6.9
COUNTIES	1,185,151	19,033,946	12,259	13.7	8.5	20.6	15.9	12.8	9.5	6.5	4.3	2.7	5.5
ACCOMACK	11,073	121,628	8,265	17.4	13.0	29.9	16.0	10.2	6.1	3.0	1.7	1.0	1.7
ALBEMARLE	18,292	301,090	11,485	14.2	8.7	22.3	16.3	11.6	9.4	5.8	3.7	2.1	6.0
ALLEGHANY	4,808	66,369	12,144	12.4	9.0	20.1	19.6	17.0	10.9	5.6	2.6	0.6	2.1
AMELIA	2,884	33,320	9,217	15.4	11.0	27.9	17.9	12.9	7.9	3.4	1.9	0.5	1.2
AMHERST	9,467	125,873	11,357	12.7	9.6	23.1	17.1	15.3	11.3	6.2	2.7	0.7	1.2
APPOMATTOX	4,076	52,169	10,477	14.0	9.8	24.6	16.5	14.9	10.5	5.8	2.0	0.6	1.3
ARLINGTON	75,957	1,510,446	14,821	9.0	6.4	17.0	18.2	13.7	9.4	7.1	5.5	4.0	9.6
AUGUSTA	19,015	264,949	11,497	12.8	8.5	23.2	18.3	15.3	10.4	5.7	2.5	1.1	2.1
BATH	2,450	32,771	9,694	11.4	11.1	29.3	19.0	12.9	7.4	3.1	2.2	1.1	2.4
BEDFORD	12,069	161,630	11,102	12.5	9.1	24.3	18.5	15.1	9.7	5.1	2.5	1.3	2.0
BLAND	1,926	21,404	9,908	13.0	9.3	28.1	23.2	15.5	6.6	1.9	1.1	0.6	0.5
BOTETOURT	8,207	113,950	11,652	12.5	8.9	22.9	17.1	15.3	10.9	6.2	3.0	1.4	1.8
BRUNSWICK	5,140	54,760	8,216	16.3	14.0	30.5	18.2	9.8	5.3	2.4	1.3	0.5	1.6
BUCHANAN	10,788	164,199	11,805	12.8	8.7	20.2	22.7	16.1	8.5	5.1	2.1	1.1	2.6
BUCKINGHAM	3,798	36,099	8,154	18.2	13.5	28.9	17.6	11.0	6.1	2.6	0.8	0.3	0.9
CAMPBELL	16,164	220,875	11,581	12.4	8.7	23.3	17.3	14.9	11.1	6.5	2.9	1.2	1.5
CAROLINE	6,151	73,196	9,591	16.5	11.4	24.1	17.5	13.7	8.1	4.1	2.2	1.0	1.3
CARROLL	8,919	99,030	9,495	12.8	10.3	29.9	21.4	15.3	6.2	2.1	0.9	0.4	0.7
CHARLES CITY	2,412	28,649	9,538	14.6	10.9	26.9	19.0	12.8	8.2	3.8	1.9	0.6	1.2
CHARLOTTE	4,651	41,799	8,331	16.2	12.9	31.4	17.7	11.8	5.2	2.5	0.8	0.4	1.2
CHESTERFIELD	50,106	911,582	16,485	12.2	6.1	14.6	13.1	13.7	14.1	10.8	6.7	3.7	5.1
CLARKE	3,741	58,602	10,300	15.0	9.8	24.2	15.1	12.5	8.7	5.6	2.6	2.1	4.3
CRAIG	1,416	16,512	10,426	12.8	10.7	24.4	23.2	14.1	8.8	3.5	1.5	0.3	0.6
CULPEPER	8,216	108,330	10,060	14.5	10.6	24.7	17.4	13.4	8.3	4.7	2.5	1.4	2.5
CUMBERLAND	2,263	25,336	8,681	17.0	13.0	27.1	17.2	11.4	6.6	3.3	1.4	1.1	1.8
DICKENSON	5,160	71,617	11,031	15.3	9.7	20.0	24.5	14.8	6.9	4.5	1.6	0.7	2.2
DINWIDDIE	6,915	91,543	10,618	13.4	10.1	24.5	16.5	13.2	10.1	6.4	2.8	1.6	1.4
ESSEX	3,363	40,620	9,202	15.6	12.0	26.6	17.1	12.3	7.4	3.6	2.1	1.2	2.0
FAIRFAX	224,040	4,924,506	17,775	14.3	6.3	12.7	11.5	9.6	8.6	8.3	7.8	6.3	14.7
FAUQUIER	12,563	229,530	11,964	14.4	9.3	20.6	14.6	11.6	9.3	6.9	4.8	2.9	5.6
FLOYD	3,746	42,152	9,434	15.6	10.8	26.7	19.2	15.1	7.2	2.6	1.1	0.6	1.0
FLUVANNA	3,266	39,710	9,700	15.0	9.1	27.6	17.2	13.1	8.9	4.7	1.9	0.9	1.4
FRANKLIN	12,310	152,353	9,991	12.8	9.4	27.9	18.4	15.4	8.2	4.0	1.6	0.7	1.7
FREDERICK	12,465	171,828	11,341	13.3	8.9	22.8	18.5	14.4	10.3	5.7	2.6	1.3	2.2
GILES	6,182	74,862	10,613	13.2	9.3	24.6	23.5	13.9	8.5	3.6	1.4	0.7	1.3

Table A1. (contd.)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Counties (contd.)													
GLOUCESTER	7,681	100,892	11,325	14.7	10.2	20.7	16.5	14.1	9.8	6.2	3.3	1.5	3.1
GOOCHLAND	4,172	64,569	10,571	14.0	10.2	23.9	16.0	12.8	7.9	5.1	2.9	1.5	5.6
GRAYSON	5,580	56,248	8,650	14.3	11.8	32.7	21.4	12.3	4.5	1.4	0.6	0.2	0.8
GREENE	2,740	33,691	10,288	13.8	8.9	26.3	17.7	13.9	11.3	5.0	1.8	0.6	0.8
GREENSVILLE	3,790	42,016	6,769	16.3	11.8	29.1	18.5	12.7	6.1	2.8	1.2	0.5	1.0
HALIFAX	16,263	109,262	8,750	15.3	11.5	31.0	17.7	13.1	7.0	2.5	0.9	0.3	0.8
HANOVER	19,359	310,236	13,718	13.3	8.1	18.6	13.5	13.1	12.9	9.4	5.3	2.7	3.2
HENRICO	72,293	1,209,197	13,448	11.9	7.4	19.6	16.0	13.7	11.7	8.1	4.7	2.4	4.5
HENRY	23,608	293,917	10,148	13.1	9.5	26.9	17.3	15.9	8.9	4.4	2.1	0.8	1.3
HIGHLAND	1,064	12,917	10,163	14.7	9.4	25.2	20.2	13.0	9.0	4.3	1.7	1.0	1.3
ISLE OF WIGHT	7,740	110,431	11,321	12.7	9.2	23.5	17.4	14.5	11.0	5.7	2.8	1.3	2.0
JAMES CITY	8,100	120,406	10,343	17.2	9.7	22.2	13.3	11.5	8.8	6.0	4.3	2.4	4.4
KING AND QUEEN	2,176	26,386	9,646	15.0	11.4	25.3	17.6	12.1	8.5	5.0	2.3	1.1	1.5
KING GEORGE	3,592	56,451	12,127	14.3	8.2	21.5	14.0	12.3	10.6	7.2	4.5	3.2	4.1
KING WILLIAM	3,332	46,690	10,527	15.4	10.0	23.3	13.4	12.6	10.5	6.8	3.4	1.9	2.9
LANCASTER	3,976	53,384	9,216	16.9	12.6	24.4	16.4	10.7	7.1	3.7	2.4	1.2	4.5
LEE	6,529	73,092	8,444	18.7	13.2	26.2	19.1	11.2	5.1	2.8	1.1	0.6	1.8
LOUDOUN	21,286	411,275	15,870	11.6	7.3	16.7	12.2	11.0	11.4	10.0	7.6	5.0	7.0
LOUISA	6,230	74,290	9,187	16.8	10.8	26.8	16.0	12.5	8.5	4.6	1.9	0.9	1.3
LUNENBURG	4,082	42,513	8,400	17.0	11.8	31.2	18.2	11.7	5.4	2.1	1.0	0.4	1.1
MADISON	3,513	40,793	9,037	16.0	11.4	28.1	17.6	12.3	6.9	3.5	1.8	0.7	1.7
MATHEWS	2,856	38,899	10,280	15.8	10.0	23.3	15.7	13.9	9.9	4.7	2.8	1.2	2.8
MECKLENBURG	10,526	119,537	8,701	15.0	11.9	31.3	17.4	12.0	6.1	2.9	1.2	0.6	1.6
MIDDLESEX	2,798	35,289	9,256	16.2	11.9	25.7	18.7	11.4	6.8	3.7	1.5	1.1	3.0
MONTGOMERY	19,457	247,958	9,719	17.2	11.0	23.0	16.6	12.4	8.2	4.7	2.5	1.6	2.7
NELSON	4,027	45,128	9,083	15.5	10.6	29.3	18.1	12.4	7.9	3.1	1.4	0.6	1.0
NEW KENT	2,952	42,653	12,441	11.7	7.8	22.2	17.1	14.9	11.4	7.3	4.3	1.5	1.8
NORTHAMPTON	5,086	53,176	7,210	22.4	15.0	28.5	14.4	8.5	4.3	2.7	1.3	0.8	2.1
NORTHUMBERLAND	3,659	45,856	9,207	15.6	13.2	25.1	18.2	11.7	6.3	3.2	1.9	1.2	3.4
NOTTOWAY	5,090	58,728	9,060	15.7	11.8	27.7	16.9	12.6	7.3	4.1	1.8	0.8	1.4
ORANGE	6,507	92,672	9,965	14.2	10.0	26.0	16.7	13.1	8.9	4.4	2.6	1.3	2.7
PAGE	7,120	79,313	9,068	16.2	11.4	27.6	18.1	13.1	7.2	3.2	1.6	0.7	1.0
PATRICK	5,941	69,377	9,425	12.5	10.4	30.6	18.2	15.1	7.9	2.7	1.1	0.5	0.9
PITTSYLVANIA	22,962	265,618	9,521	13.8	10.4	28.6	18.3	14.4	8.5	3.5	1.4	0.4	0.8
POWHATAN	3,694	57,261	13,426	12.2	7.4	19.8	15.6	15.6	12.9	8.1	3.7	1.9	2.7
PRINCE EDWARD	4,897	56,001	8,674	15.9	11.7	30.3	16.8	10.8	6.7	3.3	1.8	0.8	1.7
PRINCE GEORGE	5,702	87,758	13,155	13.8	8.4	18.3	15.1	15.0	12.7	8.0	4.3	2.1	2.4
PRINCE WILLIAM	44,335	825,503	17,116	12.9	6.5	14.1	11.4	11.9	13.2	11.5	8.5	4.9	5.0
PULASKI	12,469	156,045	10,610	12.8	10.0	24.8	19.5	15.4	9.6	4.1	1.9	0.7	1.2
RAPPAHANNOCK	2,110	28,599	9,545	14.6	11.6	26.1	17.3	12.2	7.6	3.8	1.7	1.3	3.6

Table A1. (contd.)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Counties (contd.)													
RICHMOND	2,607	32,135	9,591	16.9	10.7	24.4	17.4	13.0	8.2	4.6	2.1	0.7	2.0
ROANOKE	27,327	439,825	13,445	13.2	7.7	18.5	15.4	14.1	12.0	8.0	4.3	2.5	4.3
ROCKBRIDGE	6,180	74,409	9,936	13.4	10.3	26.6	20.4	14.2	8.0	3.8	1.4	0.8	1.1
ROCKINGHAM	21,518	265,762	9,959	14.3	9.8	26.1	18.9	14.5	8.0	3.9	1.6	0.9	1.9
RUSSELL	9,125	116,381	10,780	12.7	9.3	24.4	23.0	14.6	7.4	4.6	1.6	0.7	1.6
SCOTT	7,107	89,194	10,658	12.7	9.6	24.9	21.0	17.3	8.4	3.5	1.2	0.6	0.8
SHENANDOAH	10,520	120,570	9,459	14.6	10.6	27.9	19.7	13.8	7.3	2.9	1.2	0.6	1.5
SMYTH	11,459	130,168	9,109	14.7	10.8	29.8	19.6	13.2	6.1	2.7	1.0	0.6	1.5
SOUTHAMPTON	5,945	78,507	9,932	15.2	10.4	24.7	16.3	12.3	8.8	5.4	3.1	1.[illegible]	2.5
SPOTSYLVANIA	10,946	163,275	12,925	13.4	8.0	19.1	16.1	14.8	12.3	7.6	4.3	2.0	2.3
STAFFORD	12,579	212,444	14,555	13.3	8.0	16.5	13.4	14.0	13.3	9.5	5.5	2.8	3.6
SURRY	2,050	25,296	9,659	17.9	11.4	22.2	17.3	13.9	9.0	3.7	2.3	0.7	1.6
SUSSEX	3,921	47,625	9,263	15.8	11.9	26.1	18.3	12.1	7.2	3.8	1.7	1.1	1.9
TAZEWELL	15,866	227,482	11,153	13.0	9.1	23.1	21.0	14.0	7.9	5.3	2.5	1.1	3.0
WARREN	8,084	105,904	10,705	14.3	9.2	23.7	19.9	14.1	9.6	4.3	2.1	1.2	1.6
WASHINGTON	14,609	183,052	9,601	14.9	10.8	26.4	19.3	12.7	7.8	3.6	1.6	0.8	2.1
WESTMORELAND	5,197	58,529	8,407	18.4	12.9	27.5	15.8	10.8	7.0	3.4	2.3	1.1	1.6
WISE	13,890	203,464	11,682	14.1	8.6	20.4	20.6	16.1	9.1	5.4	2.2	0.9	2.5
WYTHE	8,602	107,156	9,589	14.2	10.1	28.0	19.6	14.1	7.2	3.0	1.4	0.6	1.8
YORK	11,326	173,237	12,128	18.4	8.8	17.5	12.5	11.6	11.3	7.6	5.2	3.0	4.1
CITIES	763,879	11,073,449	10,762	14.1	9.7	23.7	16.8	12.7	9.1	5.6	3.2	1.7	3.5
ALEXANDRIA	58,044	1,085,112	14,252	9.4	6.6	17.9	19.0	14.5	9.5	6.6	4.8	3.4	8.3
BEDFORD	2,223	27,750	9,425	13.7	10.6	29.0	16.6	12.2	8.0	4.8	1.8	0.9	2.3
BRISTOL	11,749	172,245	9,212	14.0	11.0	29.7	19.1	11.4	7.4	3.2	1.4	0.7	2.1
BUENA VISTA	2,443	28,810	10,221	13.1	10.8	25.2	20.3	14.9	9.3	3.7	1.3	0.5	0.8
CHARLOTTESVILLE	17,330	226,619	9,179	18.0	10.9	25.2	16.3	10.4	7.1	4.8	2.4	1.6	3.3
CHESAPEAKE	39,455	580,946	12,454	12.5	8.7	21.2	15.6	14.2	12.2	7.7	4.2	1.8	2.0
CLIFTON FORGE	1,813	23,881	10,428	15.2	10.9	22.5	16.8	14.5	9.5	4.5	2.6	1.3	2.1
COLONIAL HEIGHTS	6,878	109,761	14,147	12.8	7.6	18.2	13.6	14.1	13.0	9.1	5.2	3.0	3.2
COVINGTON	3,410	41,556	10,625	13.8	11.7	21.9	20.4	16.0	9.1	3.9	1.7	0.6	0.9
DANVILLE	19,561	259,908	9,539	14.3	10.9	27.3	17.3	12.3	8.7	4.2	2.0	0.8	2.2
EMPORIA	1,938	24,333	8,620	16.4	12.3	29.4	14.8	11.0	6.9	4.1	1.4	0.8	2.7
FAIRFAX	7,258	137,813	14,844	14.8	7.2	14.8	13.7	10.9	8.2	9.0	6.6	5.2	9.7
FALLS CHURCH	8,134	152,421	14,059	12.0	8.0	18.0	14.8	12.2	9.6	7.4	5.5	3.7	8.9
FRANKLIN	2,680	39,173	9,948	14.4	10.6	25.2	15.9	12.1	8.0	5.4	3.3	1.2	3.8
FREDERICKSBURG	6,363	90,760	10,386	14.4	9.8	24.4	18.1	10.9	8.3	5.1	3.3	1.9	3.9

Table A1. (contd.)

	NUMBER OF RETURNS [a]	AGI ($) TOTAL ($000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Cities (contd.)													
GALAX	2,919	34,006	8,289	16.5	13.1	31.0	18.7	9.6	4.4	2.4	1.3	0.5	2.5
HAMPTON	42,106	584,957	11,411	15.0	9.0	21.3	16.7	14.3	10.6	6.1	3.3	1.6	2.0
HARRISONBURG	6,289	81,312	9,178	16.7	11.6	25.9	14.8	11.4	7.8	4.6	2.5	1.3	3.3
HOPEWELL	8,888	127,393	12,530	13.0	9.0	19.9	16.1	16.3	11.9	7.1	3.6	1.8	1.5
LEXINGTON	2,099	29,834	10,078	15.4	9.8	24.5	15.3	12.4	7.5	5.7	2.8	2.0	4.5
LYNCHBURG	26,056	371,608	10,420	14.2	10.3	24.2	16.4	12.0	8.7	5.5	3.3	1.6	3.7
MANASSAS	6,317	110,710	15,336	12.9	6.7	15.4	14.1	13.9	12.5	9.7	6.5	3.8	4.6
MANASSAS PARK	1,911	27,265	13,669	13.0	7.8	18.5	14.5	18.5	15.8	6.9	3.3	1.1	0.5
MARTINSVILLE	8,000	114,544	9,102	15.8	10.8	28.5	14.7	10.8	6.6	3.7	2.8	1.6	4.7
NEWPORT NEWS	51,516	736,014	11,343	14.8	9.0	21.6	16.9	13.9	10.2	6.0	3.2	1.6	2.7
NORFOLK	80,469	1,063,775	9,500	14.5	11.2	27.0	17.4	11.9	7.9	4.3	2.2	1.1	2.6
NORTON	1,691	24,881	10,260	18.5	10.1	20.5	17.1	12.9	8.5	4.7	2.7	1.3	3.6
PETERSBURG	15,752	204,780	9,529	14.5	10.4	27.7	16.5	11.2	8.3	5.1	2.5	1.3	2.4
POQUOSON	2,640	46,892	15,161	13.6	7.7	15.1	13.2	15.3	14.1	9.1	5.2	3.2	3.6
PORTSMOUTH	38,237	504,774	10,239	13.8	10.1	25.2	17.2	13.4	9.6	5.3	2.6	1.1	1.6
RADFORD	3,985	54,460	10,633	15.2	9.8	22.8	16.8	13.4	9.0	5.1	3.3	1.6	2.9
RICHMOND	94,359	1,299,574	9,536	13.9	10.8	27.8	17.6	11.3	7.2	4.3	2.3	1.3	3.4
ROANOKE	46,291	519,149	9,458	14.7	11.1	27.2	17.9	12.1	7.4	3.8	2.0	1.0	2.8
SALEM	9,566	132,766	11,035	13.6	9.5	23.2	17.7	13.8	9.8	5.5	2.4	1.5	2.9
SOUTH BOSTON	2,800	35,814	9,362	15.9	11.1	26.3	16.4	12.7	7.6	3.8	2.1	1.2	2.9
STAUNTON	9,128	126,703	10,586	13.8	9.5	24.7	16.4	13.2	10.1	5.7	2.5	1.2	2.8
SUFFOLK	17,221	230,282	9,985	15.1	10.1	24.9	16.7	12.3	9.4	5.2	2.5	1.3	2.5
VIRGINIA BEACH	83,394	1,345,603	12,263	15.0	8.8	19.7	14.4	12.4	10.7	7.4	4.6	2.5	4.5
WAYNESBORO	6,744	94,584	10,960	14.6	9.1	23.1	16.7	13.4	9.8	5.3	3.0	1.8	3.2
WILLIAMSBURG	3,500	49,407	9,479	18.1	10.2	24.1	15.5	10.2	7.3	4.9	2.9	1.9	4.7
WINCHESTER	8,522	121,275	10,131	13.6	10.5	25.5	17.0	12.5	8.9	4.5	2.7	1.3	3.6
NON-SMSA	646,786	8,402,985	9,903	14.7	10.3	25.5	17.9	13.3	8.3	4.4	2.2	1.1	2.2
SMSA	1,302,244	21,704,409	12,690	13.4	8.3	20.0	15.4	12.5	9.9	7.0	4.7	3.0	5.9
J.CITY-K-BRISTOL	33,665	444,491	9,636	14.1	10.6	27.2	19.6	13.2	7.8	3.4	1.4	0.7	1.8
LYNCHBURG	55,763	770,525	10,932	13.4	9.7	23.8	16.8	13.6	10.0	5.9	3.0	1.3	2.5
NEW.NEWS-HAMPTON	126,469	1,811,806	11,380	15.4	9.1	21.0	16.0	13.6	10.3	6.2	3.5	1.8	2.8
NOR.-VA.B.-PORT.	256,776	3,725,379	10,792	14.3	9.8	23.3	16.1	12.6	9.8	6.0	3.3	1.7	2.9
PET.-COL.HEIGHTS	44,135	621,235	11,271	13.7	9.4	22.9	15.8	13.5	10.6	6.7	3.4	1.8	2.2
RICHMOND	249,347	3,923,720	12,115	12.9	8.6	21.8	15.9	12.8	10.5	7.2	4.1	2.2	4.0
ROANOKE	86,807	1,222,203	10,860	13.9	9.6	23.5	17.1	13.2	9.5	5.5	2.9	1.6	3.1
WASHINGTON	447,282	9,185,050	16,191	12.4	6.5	14.6	13.8	11.4	9.6	8.3	7.0	5.2	11.3

Table A1. (contd.)

	NUMBER OF RETURNS a/	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) b/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
PLANNING DISTRICTS	1,949,030	30,107,394	11,654	13.8	9.0	21.8	16.3	12.7	9.3	6.1	3.8	2.3	4.7
1. LENOWISCO	29,217	340,630	10,544	15.0	10.0	22.8	20.2	15.1	8.0	4.3	1.8	0.8	2.0
2. CUMB.PLATEAU	40,939	579,678	11,225	13.1	9.1	22.3	22.4	14.8	7.8	5.0	2.1	0.9	2.4
3. MT.ROGERS	66,163	603,310	9,282	14.3	10.6	29.0	19.9	13.0	6.7	2.8	1.2	0.6	1.6
4. NEW RIVER	45,839	575,496	10,115	15.2	10.4	24.0	18.6	13.7	8.6	4.3	2.1	1.2	2.0
5. FIFTH	96,838	1,354,009	10,914	13.8	9.7	23.3	17.4	13.6	9.5	5.5	2.8	1.5	3.0
6. CENTRAL SHEN.	76,930	1,012,051	10,392	13.9	9.7	25.0	18.0	14.1	9.0	4.8	2.2	1.1	2.3
7. LORD FAIRFAX	56,452	657,492	10,125	14.3	10.0	25.2	18.4	13.6	8.8	4.3	2.1	1.1	2.2
8. NO.VIRGINIA	447,282	9,185,650	16,191	12.4	6.5	14.6	13.8	11.4	9.6	8.3	7.0	5.2	11.3
9. RAP.-RAPIDAN	32,909	499,924	10,455	14.6	10.1	23.8	16.2	12.5	8.6	5.3	3.3	1.9	3.7
10. THOMAS JEFFERSON	51,685	720,527	9,867	15.9	9.9	24.9	16.5	11.6	8.5	5.0	2.6	1.5	3.6
11. CENTRAL VIRGINIA	70,055	959,904	10,904	13.3	9.6	24.0	17.1	13.8	9.9	5.8	2.9	1.3	2.4
12. WEST PIEDMONT	91,782	1,155,716	9,682	13.7	10.2	27.9	17.5	14.2	8.4	3.9	1.8	0.7	1.7
13. SOUTHSIDE	26,729	319,374	8,688	15.4	12.0	30.5	17.6	12.1	6.4	2.7	1.2	0.5	1.4
14. PIEDMONT	27,665	295,795	8,626	16.5	12.2	29.4	17.4	11.7	6.4	3.1	1.4	0.6	1.3
15. RICHMOND	249,347	3,923,720	12,115	12.9	8.6	21.8	15.9	12.8	10.5	7.2	4.1	2.2	4.0
16. RADCO	38,615	566,061	12,061	14.1	9.0	20.2	15.8	13.6	11.1	7.1	4.1	2.0	2.8
17. NORTHERN NECK	15,439	189,904	8,981	17.1	12.5	25.6	16.5	11.4	7.1	3.7	2.2	1.1	2.8
18. MID.PENINSULA	23,622	319,040	10,470	15.2	10.3	23.0	15.9	13.0	9.3	5.6	3.0	1.7	3.0
19. CRATER	55,834	760,504	10,643	14.3	9.9	23.8	16.2	13.3	9.9	6.0	3.1	1.6	2.1
20. S.E.VIRGINIA	275,141	3,953,491	10,780	14.3	9.8	23.4	16.1	12.7	9.8	6.0	3.3	1.7	2.9
21. PENINSULA	119,368	1,710,914	11,383	15.5	9.0	21.1	16.0	13.6	10.4	6.2	3.6	1.9	2.8
22. ACCOMACK-NORTH.	16,159	174,804	7,944	19.0	13.7	29.5	15.5	9.6	5.5	2.9	1.6	0.9	1.9

a/ Number of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.

b/ Details may not add to 100.0 due to rounding.

c/ Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A2.
Adjusted Gross Income on Married Returns, 1978

	NUMBER OF RETURNS [a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
STATE	1,056,678	23,300,564	18,500	3.2	3.6	13.7	16.9	18.0	15.1	10.4	6.7	4.1	8.4
UNASSIGNED [c]	18,924	519,799	18,362	3.2	3.2	16.1	17.3	15.3	12.2	9.2	6.9	5.2	11.6
COUNTIES	668,555	14,864,628	18,756	3.3	3.6	13.3	16.7	17.5	14.5	10.4	7.0	4.5	9.3
ACCOMACK	5,918	91,396	12,823	6.0	7.2	24.0	22.6	16.6	10.5	5.2	3.0	1.8	3.1
ALBEMARLE	9,771	233,311	18,961	2.9	3.2	13.4	16.7	17.4	15.8	10.0	6.5	3.6	10.4
ALLEGHANY	3,069	54,757	16,350	2.7	4.3	13.6	23.0	23.9	16.3	8.4	[illegible]	0.9	3.1
AMELIA	1,655	25,724	13,872	6.6	6.2	20.4	21.7	20.5	13.1	5.6	3.2	0.7	2.1
AMHERST	5,589	99,529	16,929	3.4	4.2	14.9	18.8	22.5	18.3	10.1	4.5	1.2	2.0
APPOMATTOX	2,564	41,956	15,791	5.8	5.0	17.3	18.6	21.4	16.6	9.2	3.1	0.9	2.1
ARLINGTON	28,385	895,494	26,317	2.1	2.0	8.4	10.7	11.7	12.1	11.6	10.3	8.5	22.7
AUGUSTA	11,693	214,579	16,521	3.4	3.7	15.6	20.5	22.3	16.4	9.1	4.0	1.7	3.3
BATH	1,376	24,451	13,837	5.0	4.7	21.1	25.0	18.9	11.0	4.9	3.7	2.0	3.6
BEDFORD	7,634	132,282	15,599	3.8	4.0	17.6	22.1	21.4	14.7	7.8	3.8	1.9	3.0
BLAND	1,224	17,101	13,211	5.0	4.6	21.8	29.1	23.3	9.9	2.9	1.8	0.9	0.7
BOTETOURT	5,101	93,127	16,743	3.3	3.9	14.8	20.4	21.8	16.5	9.6	4.6	2.2	2.7
BRUNSWICK	2,654	41,570	12,141	6.7	7.7	24.7	25.4	16.5	9.2	4.3	2.1	0.8	2.6
BUCHANAN	7,406	140,013	14,566	4.6	5.4	16.0	26.3	21.1	11.8	7.0	2.9	1.5	3.4
BUCKINGHAM	2,060	28,406	12,445	7.3	7.6	23.2	24.3	18.4	11.0	4.6	1.5	0.6	1.5
CAMPBELL	9,896	179,867	17,003	3.4	3.7	14.6	19.4	22.0	17.4	10.4	4.7	1.9	2.5
CAROLINE	3,258	55,220	15,478	3.5	4.8	17.5	22.1	21.9	14.5	7.4	4.2	1.8	2.4
CARROLL	5,836	81,119	12,833	4.7	6.0	23.5	27.8	22.6	9.3	3.1	1.3	0.5	1.1
CHARLES CITY	1,122	19,696	15,876	3.8	3.7	16.4	22.1	22.4	16.3	7.8	3.9	1.2	2.3
CHARLOTTE	2,366	31,894	11,783	8.3	7.7	25.5	24.0	18.3	8.4	4.2	1.3	0.5	1.8
CHESTERFIELD	30,448	759,421	23,165	1.2	1.5	6.1	10.4	17.3	21.2	17.2	10.7	5.9	8.3
CLARKE	2,052	45,463	17,012	4.7	4.3	15.9	17.3	19.5	14.5	9.5	4.3	3.3	6.8
CRAIG	869	13,081	13,730	4.4	6.2	18.2	28.3	20.5	13.5	5.3	2.2	0.4	0.7
CULPEPER	4,664	84,287	15,628	3.9	4.8	17.7	21.0	20.6	13.5	7.8	4.2	2.3	4.1
CUMBERLAND	1,296	19,445	12,917	5.5	7.9	23.6	22.2	17.8	10.6	5.4	2.2	1.8	2.9
DICKENSON	3,477	60,445	13,633	6.2	5.7	16.9	29.2	19.7	9.8	6.4	2.2	1.0	2.9
DINWIDDIE	3,918	71,411	16,925	4.2	4.6	14.5	19.1	19.8	16.9	10.8	4.9	2.8	2.4
ESSEX	1,759	30,326	14,987	5.0	5.3	18.5	21.1	20.9	13.3	6.7	3.7	1.8	3.4
FAIRFAX	117,461	3,888,912	30,653	1.5	1.3	4.8	6.6	9.1	11.6	13.3	13.5	11.3	27.0
FAUQUIER	7,219	184,464	19,239	3.7	3.7	13.9	15.2	16.0	14.5	11.3	8.0	4.8	8.9
FLOYD	2,387	34,301	13,268	6.4	6.8	20.7	24.4	22.4	11.1	3.9	1.6	0.9	1.6
FLUVANNA	1,922	31,408	14,917	4.7	4.3	19.3	22.1	20.2	14.6	7.9	3.1	1.5	2.2
FRANKLIN	7,442	121,089	14,805	4.2	4.7	19.2	22.8	23.4	13.0	6.3	2.6	1.1	2.6
FREDERICK	7,585	139,424	16,385	3.3	3.7	16.0	21.1	21.0	16.2	9.0	4.2	2.0	3.4
GILES	3,811	59,638	14,163	3.4	5.4	18.3	27.6	21.2	13.3	5.6	2.2	1.0	1.9

Table A2. (contd.)

	NUMBER OF RETURNS [a]	AGI ($)		PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b]									
		TOTAL (000)	MEDIAN PER RETURN	LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Counties (contd.)													
GLOUCESTER	4,299	81,347	16,751	4.3	5.1	14.8	18.7	20.2	15.0	9.7	5.2	2.3	4.7
GOOCHLAND	2,243	50,363	17,557	3.9	3.4	14.2	18.4	19.7	14.0	9.0	5.2	2.5	9.6
GRAYSON	3,649	46,099	11,522	5.9	7.6	27.5	29.6	18.2	6.7	2.1	0.8	0.4	1.1
GREENE	1,651	26,884	15,658	3.5	4.2	18.3	21.2	21.6	18.0	8.2	2.9	1.0	1.2
GREENSVILLE	2,086	32,104	13,305	5.8	6.4	21.2	25.0	21.2	10.6	4.7	2.2	0.9	1.8
HALIFAX	6,069	83,940	12,606	6.5	7.1	24.3	23.3	20.5	11.4	4.1	1.3	0.4	1.1
HANOVER	11,469	255,790	21,023	2.2	2.8	9.4	13.0	16.5	20.4	15.4	8.8	4.4	3.2
HENRICO	38,161	925,729	21,325	1.6	2.1	8.8	13.0	19.3	19.8	14.4	8.6	4.4	8.0
HENRY	13,183	231,479	15,860	2.8	3.9	16.6	22.4	25.2	14.9	7.4	3.5	1.3	2.0
HIGHLAND	657	10,069	13,735	6.2	5.0	19.3	25.9	18.0	12.6	6.4	2.7	1.7	1.8
ISLE OF WIGHT	4,364	86,042	17,323	3.4	3.9	14.0	18.4	22.0	18.2	9.9	4.7	2.2	3.2
JAMES CITY	4,115	94,374	19,485	2.3	2.8	12.7	15.3	18.9	15.7	11.0	8.3	4.7	8.3
KING AND QUEEN	1,232	20,260	14,750	4.8	6.0	19.1	21.1	18.2	14.3	8.0	3.7	2.0	2.6
KING GEORGE	2,069	44,091	18,697	4.0	3.0	15.4	14.9	17.1	16.1	10.6	6.7	5.3	6.8
KING WILLIAM	1,831	36,492	16,134	3.3	3.5	14.9	16.5	18.7	17.5	11.6	6.0	3.0	4.9
LANCASTER	2,295	42,214	13,961	5.9	6.5	20.8	21.2	15.9	10.9	5.6	3.7	2.0	7.4
LEE	4,260	59,908	11,186	9.7	9.9	24.8	23.4	15.7	7.4	4.0	1.5	0.9	2.6
LOUDOUN	12,553	333,868	24,109	2.1	2.2	8.3	10.1	13.4	16.8	15.6	12.3	8.1	11.0
LOUISA	3,429	56,924	14,713	5.0	5.2	19.6	21.3	19.7	14.3	7.8	3.1	1.6	2.2
LUNENBURG	2,376	32,777	12,083	7.7	6.6	25.0	25.5	18.4	9.0	3.6	1.6	0.7	1.8
MADISON	2,051	31,823	13,559	5.7	6.0	21.9	23.0	19.4	11.2	5.8	3.0	1.3	2.7
MATHEWS	1,736	31,087	15,439	5.5	5.9	19.9	17.0	19.0	14.8	7.4	4.4	1.7	4.3
MECKLENBURG	6,210	93,574	12,615	6.1	6.4	25.1	23.7	18.6	9.9	4.6	2.0	1.0	2.5
MIDDLESEX	1,634	27,675	13,338	7.2	7.3	20.3	22.6	16.7	10.7	6.0	2.3	1.8	4.8
MONTGOMERY	10,462	191,657	16,036	3.4	4.3	17.0	21.2	20.0	13.9	8.1	4.5	2.9	4.7
NELSON	2,262	34,236	13,477	5.5	5.7	23.2	22.3	19.4	13.5	5.2	2.3	1.1	1.7
NEW KENT	1,811	34,195	17,837	3.6	3.1	12.8	18.4	21.3	17.5	11.6	6.6	2.3	2.7
NORTHAMPTON	2,477	38,441	11,620	8.0	8.4	25.8	21.5	15.4	8.0	5.1	2.5	1.5	3.8
NORTHUMBERLAND	2,153	36,006	13,347	5.6	8.0	20.9	23.0	17.3	9.4	5.2	3.0	1.9	5.5
NOTTOWAY	2,830	44,880	14,189	5.0	5.6	21.5	21.3	20.2	12.3	7.1	3.0	1.4	2.5
ORANGE	3,729	67,076	15,711	4.0	4.0	18.7	20.4	20.4	14.6	7.3	4.3	2.1	4.2
PAGE	4,160	61,488	13,432	5.8	6.2	21.2	24.4	20.7	11.4	5.2	2.5	1.0	1.6
PATRICK	3,829	56,233	13,333	4.9	6.5	23.3	22.9	22.4	12.2	4.0	1.7	0.8	1.3
PITTSYLVANIA	13,618	208,769	14,223	4.7	5.4	20.2	23.2	22.4	13.9	5.8	2.2	0.7	1.3
POWHATAN	2,375	47,039	18,588	3.1	3.2	12.5	16.0	21.2	18.9	12.4	5.7	3.0	4.0
PRINCE EDWARD	2,676	41,653	12,932	6.1	6.6	24.4	22.1	16.7	11.1	5.5	3.0	1.4	3.0
PRINCE GEORGE	3,461	71,676	19,109	3.6	3.6	11.3	14.9	19.9	19.4	12.7	7.0	3.4	3.9
PRINCE WILLIAM	27,247	689,883	24,209	2.2	1.8	6.8	9.2	14.0	19.0	17.7	13.4	7.8	8.0
PULASKI	7,496	123,728	15,271	3.3	4.7	16.7	23.9	23.4	15.2	6.7	3.0	1.2	1.8
RAPPAHANNOCK	1,187	22,050	14,538	5.5	6.9	18.4	21.0	18.8	12.0	6.4	2.6	2.1	6.0

Table A2. (contd.)

	NUMBER OF RETURNS [a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Counties (contd.)													
RICHMOND	1,474	24,928	14,838	5.4	5.0	17.3	23.0	19.9	13.8	7.8	3.5	1.0	3.1
ROANOKE	16,350	362,628	19,889	1.6	2.4	9.6	16.3	20.3	18.8	12.8	7.0	4.1	6.8
ROCKBRIDGE	3,752	58,439	13,975	4.5	5.1	20.3	25.3	21.5	12.3	6.0	2.1	1.3	1.6
ROCKINGHAM	12,831	212,638	14,752	4.2	4.3	18.3	24.4	22.5	12.8	6.4	2.6	1.4	3.1
RUSSELL	6,262	97,887	13,526	5.4	5.5	19.9	27.2	19.7	10.3	6.5	2.4	0.9	2.1
SCOTT	4,807	73,756	13,806	4.9	6.1	21.4	23.2	23.7	12.0	5.1	1.8	0.8	1.0
SHENANDOAH	5,938	91,634	13,906	5.2	4.8	20.2	25.3	22.1	12.2	4.8	1.9	1.1	2.4
SMYTH	7,191	106,222	12,775	4.7	6.1	24.6	26.2	20.1	9.4	4.1	1.5	0.8	2.3
SOLTHAMPTON	3,409	61,545	15,932	6.1	5.0	17.0	18.4	18.4	14.7	9.1	5.1	1.9	4.1
SPOTSYLVANIA	6,896	135,597	18,372	3.0	3.4	12.0	17.7	20.6	18.4	11.6	6.7	3.0	3.6
STAFFORD	8,100	177,350	20,735	2.5	3.0	9.8	13.3	18.5	19.6	14.7	8.5	4.4	5.6
SURRY	1,110	19,039	15,172	6.7	6.0	16.8	19.7	20.9	15.5	6.5	3.8	1.1	2.9
SUSSEX	1,973	34,271	14,690	5.7	5.4	18.2	22.0	19.9	13.0	7.0	3.1	2.1	3.4
TAZEWELL	10,409	188,370	14,563	4.0	5.1	17.9	25.3	19.5	11.4	7.6	3.7	1.5	4.0
WARREN	4,600	78,569	15,641	3.9	4.4	16.2	22.7	21.7	15.8	7.3	3.5	2.0	2.5
WASHINGTON	9,459	150,940	13,319	5.5	6.2	22.2	24.2	16.2	11.6	5.5	2.4	1.2	3.1
WESTMORELAND	2,775	44,187	13,579	6.4	6.4	22.6	20.3	17.5	12.0	6.1	4.1	1.9	2.7
WISE	9,076	170,142	15,283	5.3	4.6	14.9	23.9	21.8	13.2	8.0	3.2	1.3	3.6
WYTHE	5,391	86,494	13,748	4.1	5.0	21.4	26.0	21.6	11.2	4.9	2.2	0.9	2.6
YORK	6,225	141,464	21,139	2.7	2.8	9.9	13.1	17.2	19.2	13.3	9.2	5.4	7.3
CITIES	368,599	7,916,136	18,084	3.1	3.6	14.2	17.2	19.2	16.3	10.4	6.0	3.3	6.6
ALEXANDRIA	20,716	618,194	24,691	2.1	2.1	8.6	11.3	13.4	13.4	11.5	9.6	7.6	20.5
BEDFORD	1,125	20,389	16,050	2.7	4.2	18.6	20.0	21.2	14.9	8.8	3.5	1.7	4.3
BRISTOL	6,768	138,008	13,013	4.9	6.4	24.7	23.0	17.2	11.6	5.2	2.3	1.2	3.4
BUENA VISTA	1,451	22,670	14,677	2.9	4.7	18.4	25.6	23.1	15.1	6.1	2.0	0.8	1.3
CHARLOTTESVILLE	7,095	152,170	17,702	3.0	3.6	15.3	16.3	18.2	15.4	10.3	5.3	3.4	7.2
CHESAPEAKE	23,243	467,894	18,825	2.5	3.0	12.6	16.3	20.3	19.4	12.6	6.9	3.0	3.2
CLIFTON FORGE	1,600	18,631	16,538	3.2	3.3	16.2	20.4	22.1	16.2	7.9	4.7	2.2	3.6
COLONIAL HEIGHTS	4,612	88,958	21,145	1.5	2.2	9.4	12.6	19.6	21.0	14.8	8.8	4.9	5.2
COVINGTON	1,906	31,099	15,384	3.2	6.1	16.1	22.7	24.6	15.4	6.8	2.9	0.8	1.3
DANVILLE	16,317	196,377	15,394	3.9	4.9	18.7	21.0	19.8	15.3	7.6	3.6	1.5	3.8
EMPORIA	949	17,848	14,730	4.8	5.4	21.2	19.5	19.2	12.3	8.0	2.6	1.6	5.1
FAIRFAX	3,505	103,747	27,644	1.3	1.5	5.2	8.4	11.9	13.1	16.3	13.0	10.2	19.1
FALLS CHURCH	3,470	101,976	25,023	2.4	2.1	8.5	10.4	12.4	14.1	12.4	10.7	7.6	19.3
FRANKLIN	1,339	29,534	17,576	2.9	3.5	15.5	17.9	19.6	14.4	10.5	6.3	2.4	6.7
FREDERICKSBURG	2,786	61,465	18,316	3.3	3.7	14.6	16.9	17.4	15.3	10.2	6.7	3.9	8.0

Table A2. (contd.)

	NUMBER OF RETURNS [a]	AGI ($) TOTAL ($000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Cities (contd.)													
GALAX	1,631	26,308	12,034	5.9	7.2	25.8	27.0	15.9	7.1	3.9	2.2	0.9	4.0
HAMPTON	22,072	441,460	18,277	3.0	3.3	12.7	16.7	21.8	18.7	11.1	6.0	3.0	3.7
HARRISONBURG	2,908	58,849	17,241	2.9	3.9	15.8	18.5	19.9	15.1	9.2	5.2	2.9	6.6
HOPEWELL	4,854	96,936	18,907	2.4	3.2	11.8	14.6	23.0	20.0	12.6	6.5	3.2	2.6
LEXINGTON	1,065	21,841	17,077	3.8	2.8	17.8	17.9	18.3	13.0	10.1	5.1	3.5	7.5
LYNCHBURG	13,641	277,161	18,041	2.5	3.9	14.8	17.5	18.8	15.9	10.5	6.2	3.2	6.9
MANASSAS	3,583	87,666	22,679	1.7	1.8	7.3	11.5	17.4	19.1	16.1	11.0	6.3	7.7
MANASSAS PARK	1,124	21,680	19,082	2.3	2.5	8.9	14.1	27.1	25.5	11.3	5.5	1.8	0.8
MARTINSVILLE	3,742	83,442	16,749	2.9	4.3	17.6	18.7	18.5	12.8	7.5	5.6	3.2	8.9
NEWPORT NEWS	26,280	551,035	18,454	3.2	3.2	12.1	16.8	21.2	18.1	11.1	6.1	3.0	5.1
NORFOLK	37,199	739,642	16,079	4.1	4.3	17.7	19.7	19.2	14.6	8.6	4.5	2.3	5.0
NORTON	930	19,894	16,200	5.9	4.1	14.3	21.1	18.8	14.0	8.0	4.9	2.4	6.2
PETERSBURG	6,969	140,414	17,565	3.4	3.8	16.6	16.8	18.3	16.8	10.8	5.5	2.9	5.0
POQUOSON	1,833	39,993	20,489	2.2	2.4	9.2	13.3	20.7	20.6	13.6	7.7	4.6	5.3
PORTSMOUTH	19,398	367,628	16,993	3.1	3.6	15.9	18.9	21.2	17.2	9.9	4.9	2.2	3.0
RADFORD	2,103	41,351	17,274	2.7	3.7	15.2	18.8	21.0	15.3	9.4	5.8	2.9	5.1
RICHMOND	35,635	810,684	17,783	3.0	3.8	15.6	17.4	18.5	15.3	10.1	5.4	3.1	7.9
ROANOKE	19,230	368,077	15,741	3.2	4.7	17.7	21.4	20.6	14.1	7.3	3.8	2.0	5.3
SALEM	5,145	101,793	17,489	2.9	3.4	12.9	19.8	21.9	17.2	9.9	4.3	2.6	5.0
SOUTH BOSTON	1,432	26,825	15,931	4.1	4.1	16.3	21.3	22.1	13.7	6.9	3.8	2.3	5.2
STAUNTON	4,860	96,485	17,478	3.0	3.5	14.3	18.8	20.9	17.8	10.2	4.5	2.2	4.8
SUFFOLK	9,261	177,265	16,701	3.7	4.0	16.4	19.2	19.7	16.5	9.4	4.5	2.2	4.3
VIRGINIA BEACH	45,460	1,058,316	20,170	3.3	3.0	11.0	14.3	17.8	17.5	12.9	8.0	4.4	7.7
WAYNESBORO	3,653	73,281	17,553	2.2	3.3	15.5	18.5	20.5	16.5	9.2	5.2	3.3	5.7
WILLIAMSBURG	1,418	33,193	18,815	3.3	3.2	14.2	16.8	16.4	14.5	10.6	6.3	4.0	10.6
WINCHESTER	4,091	86,541	17,343	3.4	3.8	14.5	18.8	20.3	16.1	8.5	5.3	2.6	6.7
NON-SMSA	373,040	6,573,479	15,029	4.4	5.0	18.4	22.1	20.4	13.5	7.3	3.6	1.8	3.6
SMSA	664,114	16,207,286	20,914	2.6	2.8	11.0	14.0	16.8	16.0	12.1	8.4	5.4	11.0
J.CITY-K-BRISTOL	21,034	362,704	13,331	5.2	6.3	22.8	23.6	19.1	11.7	5.3	2.2	1.1	2.7
LYNCHBURG	31,030	598,513	17,283	3.2	4.0	14.9	18.4	20.7	16.9	10.3	5.2	2.2	4.2
NEW.NEWS-HAMPTON	66,242	1,382,886	18,624	3.1	3.2	12.3	16.4	20.7	18.0	11.3	6.5	3.4	5.1
NOR.-VA.B.-PORT.	134,561	2,810,744	18,045	3.4	3.5	14.2	17.1	19.2	16.9	11.0	6.2	3.1	5.3
PET.-COL.HEIGHTS	23,214	469,394	18,631	3.1	3.5	13.2	15.7	20.0	18.6	12.2	6.4	3.4	3.9
RICHMOND	123,274	2,902,919	20,632	2.1	2.6	10.5	13.9	18.6	18.7	13.7	8.0	4.3	7.6
ROANOKE	46,715	938,706	17,433	2.7	3.7	14.1	19.5	20.8	16.3	9.7	5.1	2.8	5.5
WASHINGTON	218,044	6,741,420	27,827	1.7	1.6	6.2	8.3	11.1	13.3	13.7	12.5	9.7	21.8

Table A2. (contd.)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
PLANNING DISTRICTS	1,037,154	22,780,765	18,503	3.2	3.6	13.6	16.9	18.1	15.1	10.4	6.7	4.1	8.3
1. LENOWISCO	19,073	323,699	14,026	6.2	6.2	18.7	23.5	20.8	11.7	6.4	2.6	1.1	2.9
2. CUMB.PLATEAU	27,554	466,715	14,191	4.7	5.3	17.7	26.5	20.0	11.1	7.1	3.0	1.3	3.3
3. MT.ROGERS	41,146	652,291	12,919	5.0	6.2	23.7	25.9	19.5	10.2	4.3	1.9	0.9	2.4
4. NEW RIVER	26,279	450,675	15,312	3.6	4.8	17.3	23.0	21.5	14.0	7.1	3.6	2.0	3.2
5. FIFTH	52,710	1,043,192	17,256	2.7	3.8	14.1	19.8	21.1	16.3	9.5	4.9	2.6	5.1
6. CENTRAL SHEN.	44,246	793,362	15,796	3.6	4.0	17.0	21.9	21.6	14.7	7.9	3.6	1.9	3.7
7. LORD FAIRFAX	28,426	502,517	15,393	4.3	4.5	17.5	22.1	21.1	14.5	7.2	3.5	1.8	3.5
8. NC.VIRGINIA	218,044	6,741,420	27,827	1.7	1.6	6.2	8.3	11.1	13.3	13.7	12.5	9.7	21.8
9. RAP.-RAPIDAN	16,850	289,700	16,499	4.1	4.5	16.9	18.9	18.6	13.8	8.7	5.4	3.1	5.9
10. THOMAS JEFFERSON	26,150	534,933	16,942	3.6	3.9	16.3	18.9	18.6	15.3	9.1	4.9	2.8	6.5
11. CENTRAL VIRGINIA	39,789	751,184	16,915	3.3	4.0	15.6	19.2	20.8	16.4	9.7	4.8	2.2	4.0
12. WEST PIEDMONT	52,131	897,369	15,053	3.9	4.8	18.9	22.2	22.5	14.1	6.6	3.1	1.2	2.7
13. SOUTHSIDE	16,565	245,969	12,785	6.2	6.7	23.9	23.6	19.3	10.6	4.6	1.9	0.9	2.3
14. PIEDMONT	15,277	224,779	12,837	6.7	6.8	23.5	23.0	18.6	10.7	5.2	2.3	1.0	2.2
15. RICHMOND	123,274	2,902,919	20,632	2.1	2.6	10.5	13.9	18.6	18.7	13.7	8.0	4.3	7.6
16. RADCO	22,272	449,892	18,530	3.0	3.6	12.7	16.9	19.5	17.6	11.7	6.8	3.4	4.6
17. NORTHERN NECK	8,697	147,334	13,840	5.9	6.6	20.8	21.7	17.5	11.4	6.0	3.6	1.8	4.7
18. MID.PENINSULA	13,328	251,017	16,347	4.7	5.0	16.7	18.4	19.0	14.7	9.0	4.9	2.6	4.8
19. CRATER	29,332	572,656	17,685	3.6	4.0	14.5	17.1	20.1	17.3	10.9	5.7	3.0	3.8
20. S.E.VIRGINIA	143,673	2,987,864	17,967	3.4	3.6	14.3	17.2	19.3	16.9	10.9	6.1	3.1	5.2
21. PENINSULA	61,943	1,301,539	18,751	3.0	3.1	12.1	16.2	20.7	18.3	11.4	6.6	3.4	5.2
22. ACCOMACK-NORTH.	8,395	129,837	12,537	6.6	7.6	24.5	22.3	16.2	9.7	5.2	2.8	1.7	3.3

a/ Number of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.

b/ Details may not add to 100.0 due to rounding.

c/ Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A3.
Median Adjusted Gross Income on Married Returns, 1972 to 1978

	Amount ($)							Percent Change From Preceding Year					
	1972	1973	1974	1975	1976	1977	1978	1973	1974	1975	1976	1977	1978
State of Virginia	11,149	12,176	13,378	14,219	15,720	16,989	18,500	9.2	9.9	6.3	10.6	8.1	8.9
Counties	11,186	12,346	13,527	14,329	15,907	17,201	18,756	10.4	9.6	5.9	11.0	8.1	9.0
Accomack	8,057	8,954	9,817	10,364	11,161	11,776	12,823	11.1	9.6	5.6	7.7	5.5	8.9
Albemarle	10,679	12,043	13,326	13,986	15,462	17,026	18,961	12.8	10.7	5.0	10.6	10.1	11.4
Alleghany	9,769	10,765	11,245	12,065	13,289	14,928	16,350	10.2	4.5	7.3	10.1	12.3	9.5
Amelia	7,834	9,175	10,358	10,264	11,484	12,382	13,872	17.1	12.9	-0.9	11.9	7.8	12.0
Amherst	9,893	11,155	11,955	12,245	13,795	15,273	16,929	12.8	7.2	2.4	12.7	10.7	10.8
Appomattox	9,129	10,171	11,064	11,346	13,040	14,126	15,791	11.4	8.8	2.5	14.9	8.3	11.8
Arlington	14,523	16,151	18,499	19,936	22,123	24,025	26,317	11.2	14.5	7.8	11.0	8.6	9.5
Augusta	9,587	10,769	11,746	12,015	13,410	14,738	16,521	12.3	9.1	2.3	11.6	9.9	12.1
Bath	7,365	8,059	8,407	8,902	9,737	11,592	13,837	9.4	4.3	5.9	9.4	19.1	19.4
Bedford	9,038	10,045	10,926	11,120	12,523	13,853	15,599	11.1	8.8	1.8	12.6	10.6	12.6
Bland	7,366	8,351	8,784	9,325	10,679	12,145	13,211	13.4	5.2	6.2	14.5	13.7	8.8
Botetourt	9,541	10,874	11,805	12,481	14,050	15,390	16,743	14.0	8.6	5.7	12.6	9.5	8.8
Brunswick	7,576	8,454	8,866	9,150	10,497	10,720	12,141	11.6	4.9	3.2	14.7	2.1	13.3
Buchanan	9,579	10,406	11,933	13,736	15,098	15,537	14,566	8.6	14.7	15.1	9.9	2.9	-6.2
Buckingham	7,336	8,165	8,521	8,867	9,895	11,087	12,445	11.3	4.4	4.1	11.6	12.0	12.2
Campbell	10,945	12,002	13,070	12,818	14,114	15,380	17,003	9.7	8.9	-1.9	10.1	9.0	10.6
Caroline	8,343	10,121	11,245	11,679	12,791	13,817	15,478	14.5	11.1	3.9	9.5	8.0	12.0
Carroll	7,585	8,208	8,708	8,582	9,927	11,300	12,833	8.2	6.1	-1.4	15.7	13.8	13.6
Charles City	8,739	10,159	11,105	11,777	12,958	14,133	15,876	16.2	9.3	6.1	10.0	9.1	12.3
Charlotte	6,813	7,745	8,226	8,268	9,375	10,215	11,783	13.7	6.2	0.5	13.4	9.0	15.3
Chesterfield	13,510	14,734	16,593	17,782	19,353	21,041	23,165	9.1	12.6	7.2	8.8	8.7	10.1
Clarke	9,061	10,272	11,414	12,257	13,652	15,091	17,012	13.4	11.1	7.4	11.4	10.5	12.7
Craig	8,202	8,970	9,597	10,122	11,518	12,149	13,730	9.4	7.0	5.5	13.8	5.5	13.0
Culpeper	9,369	10,457	11,721	11,957	13,359	14,248	15,628	11.6	12.1	2.0	11.7	6.7	9.7
Cumberland	7,595	8,512	9,296	9,207	10,637	11,800	12,917	12.1	9.2	-1.0	15.5	10.9	9.5
Dickenson	9,119	9,433	11,049	12,626	13,801	14,167	13,633	3.4	17.1	14.3	9.3	2.7	-3.8
Dinwiddie	10,013	11,285	12,473	13,065	14,381	15,168	16,925	12.7	10.5	4.7	10.1	5.5	11.6
Essex	8,966	10,435	11,621	11,845	13,106	13,220	14,987	16.4	11.4	1.9	10.6	0.9	13.4
Fairfax	>14,999	20,028	22,174	23,875	>24,999	28,047	30,653	n.a	10.7	7.7	n.a	n.a	9.3
Fauquier	10,164	11,575	12,821	14,005	15,651	17,074	19,239	13.9	10.8	9.2	11.8	9.1	12.7
Floyd	7,850	8,726	9,116	9,354	10,635	12,154	13,268	11.2	4.5	2.6	13.7	14.3	9.2
Fluvanna	8,666	9,645	10,605	11,009	12,443	13,686	14,917	11.3	10.0	3.8	13.0	10.0	9.0
Franklin	8,998	10,244	10,878	10,755	12,401	13,544	14,805	13.8	6.2	-1.1	15.3	9.2	9.3
Frederick	9,263	10,507	11,584	11,892	13,462	14,749	16,385	13.4	10.3	2.4	13.5	9.6	11.1
Giles	8,383	9,067	9,849	10,521	11,953	12,986	14,163	8.2	8.6	6.8	13.6	8.6	9.1

Table A3. (contd.)

	Amount ($)							Percent Change From Preceding Year					
	1972	1973	1974	1975	1976	1977	1978	1973	1974	1975	1976	1977	1978
Counties (contd.)													
Gloucester	9,834[a/]	11,023[a/]	11,925[a/]	12,737	13,834	15,179	16,751	12.1[a/]	8.2[a/]	6.8[a/]	8.6	9.7	10.4
Goochland	9,701	11,317	12,397	13,181	14,562	15,722	17,557	16.7	9.5	6.3	10.5	8.0	11.7
Grayson	7,007	7,817	7,943	7,901	9,212	10,028	11,522	11.6	1.6	-0.5	16.6	8.9	14.9
Greene	8,648	9,984	10,630	10,844	12,618	13,875	15,658	15.4	6.5	2.0	16.4	10.0	12.9
Greensville	7,887	8,916	9,421	9,833	11,444	11,830	13,305	13.0	5.7	4.4	16.4	3.4	12.5
Halifax	7,511	8,517	9,261	8,871	10,340	11,323	12,606	13.4	8.7	-4.2	16.6	9.5	11.3
Hanover	12,189	13,057	14,942	16,025	17,421	18,985	21,023	7.1	14.4	7.2	8.7	9.0	10.7
Henrico	13,150	14,301	15,692	16,713	18,076	19,379	21,325	8.8	9.7	6.5	8.2	7.2	10.0
Henry	10,027	11,021	11,562	11,303	13,108	14,324	15,860	9.9	4.9	-2.2	16.0	9.3	10.7
Highland	6,699	7,557	7,542	7,868	8,770	10,818	13,735	12.8	-0.2	4.3	11.5	23.4	27.0
Isle of Wight	9,998	11,220	12,197	13,103	14,238	15,620	17,323	12.2	8.7	7.4	8.7	9.7	10.9
James City	11,378	12,446	13,768	14,899	16,504	17,807	19,485	9.4	10.6	8.2	10.8	7.9	9.4
King and Queen	8,319	9,411	10,668	10,887	12,368	13,084	14,750	13.1	13.4	2.1	13.6	5.8	12.7
King George	11,778	12,777	14,124	14,751	16,111	17,274	18,697	8.5	10.5	4.4	9.2	7.2	8.2
King William	10,052	11,765	12,862	13,438	15,038	16,033	18,134	17.0	9.3	4.5	11.9	6.6	13.1
Lancaster	7,870	8,724	9,437	10,199	11,622	12,474	13,961	10.9	8.2	8.1	14.0	7.3	11.9
Lee	6,625	7,304	8,289	9,154	9,891	10,557	11,186	10.2	13.5	10.4	8.1	6.7	6.0
Loudoun	13,277	14,888	17,066	18,418	20,239	21,871	24,109	12.1	14.6	7.9	9.9	8.1	10.2
Louisa	8,738	9,999	10,368	11,202	13,140	13,858	14,713	14.4	3.7	8.0	17.3	5.5	6.2
Lunenburg	7,653	8,592	9,260	9,370	10,123	10,809	12,083	12.3	7.8	1.2	8.0	6.8	11.8
Madison	7,982	8,845	9,372	9,797	11,035	11,817	13,559	10.8	6.0	4.5	12.6	7.1	14.7
Mathews	9,125	10,250	11,104	11,765	13,081	13,868	15,439	12.3	8.3	6.0	11.2	6.0	11.3
Mecklenburg	8,211	8,752	9,477	9,501	10,956	11,353	12,615	6.6	8.3	0.3	15.3	3.6	11.1
Middlesex	7,718	9,198	10,443	10,576	11,641	12,348	13,338	19.2	13.5	1.3	10.1	6.1	8.0
Montgomery	9,136	10,145	11,508	12,035	13,027	14,427	16,036	11.0	13.4	4.6	8.2	10.7	11.2
Nelson	7,860	8,733	9,522	9,623	10,850	12,157	13,477	11.1	9.0	1.1	12.8	12.0	10.9
New Kent	9,803	11,245	12,623	13,568	14,864	16,303	17,837	14.7	12.3	7.5	9.6	9.7	9.4
Northampton	7,174	8,178	9,343	9,477	9,986	10,705	11,820	14.0	14.2	1.4	5.4	7.2	10.4
Northumberland	7,899	8,885	9,517	9,860	11,186	11,871	13,347	12.5	7.1	3.6	13.4	6.1	12.4
Nottoway	9,196	10,319	11,306	11,577	12,652	13,191	14,189	12.2	9.6	2.4	9.3	4.3	7.6
Orange	9,160	10,399	11,258	11,347	13,036	14,133	15,711	13.5	8.3	0.8	14.9	8.4	11.2
Page	8,603	9,634	10,247	10,275	11,708	12,514	13,432	12.0	6.4	0.3	13.9	6.9	7.3
Patrick	8,098	8,953	9,510	9,519	10,962	11,899	13,333	10.6	6.2	0.1	15.2	8.5	12.1
Pittsylvania	8,211	9,506	10,399	9,960	11,487	12,816	14,223	15.8	9.4	-4.2	15.3	11.6	11.0
Powhatan	9,967	11,564	13,032	13,738	15,344	16,772	18,588	16.0	12.7	5.4	11.7	9.3	10.8

Table A3. (contd.)

	Amount ($)							Percent Change From Preceding Year					
	1972	1973	1974	1975	1976	1977	1978	1973	1974	1975	1976	1977	1978
Counties (contd.)													
Prince Edward	8,304	9,139	9,966	10,008	11,365	12,017	12,932	10.1	9.0	0.4	13.6	5.7	7.6
Prince George	10,631	11,915	13,491	14,644	16,017	17,286	19,109	12.1	13.2	8.5	9.4	7.9	10.5
Prince William	13,723	15,262	17,176	18,608	20,565	22,245	24,209	11.2	12.5	8.3	10.5	8.2	8.8
Pulaski	8,925	9,707	10,756	10,792	12,082	13,601	15,271	8.8	10.8	0.3	12.0	12.6	12.3
Rappahannock	8,102	9,307	10,197	10,500	11,240	12,669	14,538	14.9	9.6	3.0	7.0	12.7	14.8
Richmond	8,297	9,625	10,601	11,246	12,568	12,901	14,838	16.0	10.1	6.1	11.8	2.6	15.0
Roanoke	12,302	13,245	14,364	15,342	16,925	18,319	19,889	7.7	8.4	6.8	10.3	8.2	8.6
Rockbridge	8,444	9,294	9,696	9,733	11,064	12,326	13,975	10.1	4.3	0.4	13.7	11.4	13.4
Rockingham	8,938	9,999	10,672	10,916	12,308	13,160	14,752	11.9	6.7	2.3	12.8	6.9	12.1
Russell	8,828	9,258	10,465	11,844	12,893	13,923	13,526	4.9	13.0	13.2	8.9	8.0	-2.9
Scott	8,003	8,861	9,770	10,274	11,341	12,368	13,806	10.7	10.3	5.2	10.4	9.1	11.6
Shenandoah	8,413	9,340	10,082	10,239	11,684	12,498	13,906	11.0	7.9	1.6	14.1	7.0	11.3
Smyth	7,760	8,463	9,064	9,230	10,152	11,241	12,775	9.1	7.1	1.8	10.0	10.7	13.6
Southampton	9,022	10,546	11,614	12,015	13,743	14,480	15,932	16.9	10.1	3.5	14.4	5.4	10.0
Spotsylvania	10,296	11,594	12,982	13,356	15,273	16,654	18,372	12.6	12.0	2.9	14.4	9.0	10.3
Stafford	11,650	12,795	14,163	15,391	17,088	18,647	20,735	9.8	10.7	8.7	11.0	9.1	11.2
Surry	8,651	9,606	10,913	11,338	12,166	13,120	15,172	11.0	13.6	3.9	7.3	7.8	15.6
Sussex	8,291	9,655	10,724	11,219	12,398	13,312	14,690	16.5	11.1	4.6	10.5	7.4	10.4
Tazewell	9,442	10,093	11,158	13,043	14,263	15,147	14,563	6.9	10.6	16.9	9.4	6.2	-3.9
Warren	9,613	10,774	11,605	11,181	12,802	14,111	15,641	12.1	7.7	-3.7	14.5	10.2	10.8
Washington	8,008	8,375	9,236	9,648	10,955	12,080	13,319	4.6	10.3	4.5	13.5	10.3	10.3
Westmoreland	8,296	9,127	10,392	10,557	11,815	12,321	13,579	10.0	13.9	1.6	11.9	4.3	10.2
Wise	9,339	10,245	11,553	12,977	14,133	14,608	15,283	9.7	12.8	12.3	8.9	3.4	4.6
Wythe	8,074[b/]	8,743[b/]	9,424[b/]	9,758	11,318	12,472	13,748	8.3[b/]	7.8[b/]	3.5[b/]	16.0	10.2	10.2
York	12,848[b/]	13,757[b/]	15,173[b/]	16,816	18,160	19,356	21,139	7.1[b/]	10.3[b/]	10.8[b/]	8.0	6.6	9.2
Cities	11,037	11,985	13,173	14,035	15,444	16,656	18,084	8.6	9.9	6.5	10.0	7.8	8.6
Alexandria	13,374	14,532	16,973	18,613	20,449	22,228	24,691	8.7	16.8	9.7	9.9	8.7	11.1
Bedford	10,322	10,908	11,732	12,021	13,203	14,301	16,050	5.7	7.6	2.5	9.8	8.3	12.2
Bristol	7,680	8,701	9,349	9,889	11,025	11,949	13,013	13.3	7.4	5.8	11.5	8.4	8.9
Buena Vista	8,815	9,922	10,247	10,124	12,117	13,066	14,677	12.6	3.3	-1.2	19.7	7.8	12.3
Charlottesville	10,214	11,439	13,057	13,686	14,842	15,903	17,702	12.0	14.1	4.8	8.4	7.1	11.3
Chesapeake	11,256	12,245	13,311	14,095	15,763	17,235	18,825	8.8	8.7	5.9	11.8	9.3	9.2
Clifton Forge	10,102	11,126	12,154	12,642	14,235	15,568	16,538	10.1	9.2	4.0	12.6	9.4	6.2
Colonial Heights	12,582	13,757	15,308	16,569	17,948	19,216	21,145	9.3	11.3	8.2	8.3	7.1	10.0
Covington	9,591	10,226	10,999	11,782	12,922	14,472	15,384	6.6	7.6	7.1	9.7	12.0	6.3
Danville	9,416	10,716	11,630	11,701	12,955	14,357	15,394	13.8	8.5	0.6	10.7	10.8	7.2

Table A3. (contd.)

	Amount ($)							Percent Change from Preceding Year					
	1972	1973	1974	1975	1976	1977	1978	1973	1974	1975	1976	1977	1978
Cities (contd.)													
Emporia	9,380	9,979	10,346	11,335	12,462	13,479	14,730	6.4	3.7	9.6	9.9	8.2	9.3
Fairfax	>14,999	18,355	19,898	21,348	23,553	25,191	27,644	n.a.	8.4	7.3	10.3	7.0	9.7
Falls Church	14,264	14,903	17,871	19,374	21,294	22,646	25,023	4.5	19.9	8.4	9.9	6.3	10.5
Franklin	10,430	11,440	12,542	13,179	14,775	16,259	17,576	9.7	9.6	5.1	12.1	10.0	8.1
Fredericksburg	11,362	12,234	13,764	14,167	15,839	16,655	18,316	7.7	12.5	2.9	11.8	5.2	10.0
Galax	7,946	8,382	8,681	8,640	9,943	10,825	12,034	5.5	3.6	-0.5	15.1	8.9	11.2
Hampton	11,766	12,416	13,639	14,656	15,851	16,997	18,277	5.5	9.9	7.5	8.2	7.2	7.5
Harrisonburg	10,602	11,613	12,499	13,162	15,178	15,930	17,241	9.5	7.6	5.3	15.3	5.0	8.2
Hopewell	11,381	12,348	13,649	14,411	16,166	17,496	18,907	8.5	10.5	5.6	12.2	8.2	8.1
Lexington	9,552	10,910	11,960	12,676	13,731	15,470	17,077	14.2	9.6	6.0	8.3	12.7	10.4
Lynchburg	10,899	11,819	12,840	13,928	15,426	16,628	18,041	8.4	8.6	8.5	10.8	7.8	8.5
Manassas	n.a.	n.a.	n.a.	17,052	18,914	20,747	22,679	n.a.	n.a.	n.a.	10.9	9.7	9.3
Manassas Park	n.a.	n.a.	n.a.	15,285	16,350	17,298	19,082	n.a.	n.a.	n.a.	7.0	5.8	10.3
Martinsville	10,661	11,303	12,178	11,984	13,806	15,235	16,749	6.0	7.7	-1.6	15.2	10.4	9.9
Newport News	11,818	12,630	13,818	14,909	15,949	17,168	18,454	6.9	9.4	7.9	7.0	7.6	7.5
Norfolk	9,909	10,978	11,955	12,778	13,919	14,780	16,079	10.8	8.9	6.9	8.9	6.2	8.8
Norton	9,385	9,939	11,840	12,478	13,956	15,361	16,200	5.9	19.1	5.4	11.8	10.1	5.5
Petersburg	10,330	11,551	13,053	13,892	15,244	16,359	17,565	11.8	13.0	6.4	9.7	7.3	7.4
Poquoson	n.a.	n.a.	n.a.	15,462	17,163	18,486	20,489	n.a.	n.a.	n.a.	11.0	7.7	10.8
Portsmouth	10,452	11,388	12,449	13,197	14,604	15,616	16,993	9.0	9.3	6.0	10.7	6.9	8.8
Radford	10,837	11,914	13,100	13,132	14,565	16,075	17,274	9.9	10.0	0.2	10.9	10.4	7.5
Richmond	10,935	11,930	13,075	13,837	15,048	16,232	17,783	9.1	9.6	5.8	8.8	7.9	9.6
Roanoke	9,968	10,996	11,819	12,498	13,682	14,608	15,741	10.3	7.5	5.7	9.5	6.8	7.8
Salem	10,895	11,930	13,034	13,767	14,914	16,003	17,489	9.5	9.3	5.6	8.3	7.3	9.3
South Boston	9,531	10,327	11,404	11,765	13,182	14,418	15,931	8.4	10.4	3.2	12.0	9.4	10.5
Staunton	11,191	12,043	13,081	13,388	14,934	16,074	17,478	7.6	8.6	2.3	11.5	7.6	8.7
Suffolk	9,953	11,035	12,054	12,866	14,236	15,220	16,701	10.9	9.2	6.7	10.6	6.9	9.7
Virginia Beach	12,342	13,326	14,854	15,990	17,339	18,615	20,170	8.0	11.5	7.6	8.4	7.4	8.4
Waynesboro	11,216	12,232	13,270	13,874	15,468	16,592	17,553	9.1	8.5	4.6	11.5	7.3	5.8
Williamsburg	10,517	11,582	13,534	14,232	15,508	17,102	18,815	10.1	16.9	5.2	9.0	10.3	10.0
Winchester	10,554	11,445	12,650	13,126	14,717	15,689	17,343	8.4	10.5	3.8	12.1	6.6	10.5

N.A. - not available.

a/ Includes Poquoson Town which later became a city.

b/ Includes Manassas and Manassas Park towns which later became cities.

Table A4.
Adjusted Gross Income on Individual Returns, 1978

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[a/] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
STATE	927,524	7,502,932	6,479	25.7	15.1	31.1	15.6	6.8	2.8	1.3	0.7	0.3	0.6
UNASSIGNED[b/]	15,648	176,302	8,528	15.1	12.8	31.2	19.2	10.6	5.0	2.7	1.3	0.7	1.3
COUNTIES	516,596	4,169,318	6,323	27.1	14.9	30.0	14.9	6.7	3.0	1.5	0.8	0.4	0.7
ACCOMACK	5,155	30,232	4,970	30.6	19.7	36.7	8.3	2.8	1.0	0.4	0.2	0.1	0.2
ALBEMARLE	8,521	67,779	6,222	27.1	15.0	32.5	15.9	4.8	2.0	0.9	0.4	0.3	1.0
ALLEGHANY	1,719	11,612	5,394	29.9	17.6	31.8	13.6	4.7	1.2	0.6	0.3	0.0	0.4
AMELIA	1,229	7,596	5,684	27.3	17.5	38.1	12.8	2.7	1.0	0.7	0.0	0.0	0.0
AMHERST	3,878	26,344	5,956	26.0	17.3	34.9	14.7	4.9	1.2	0.6	0.2	0.0	0.2
APPOMATTOX	1,572	10,213	5,736	27.1	17.6	36.3	13.0	4.5	0.9	0.3	0.3	0.0	0.0
ARLINGTON	47,572	614,952	11,241	13.1	9.0	22.2	22.7	14.9	7.8	4.5	2.6	1.3	1.8
AUGUSTA	7,322	50,370	5,834	27.8	16.3	35.3	14.8	4.0	1.0	0.4	0.1	0.1	0.3
BATH	1,074	8,320	6,402	19.6	19.3	39.9	11.4	5.1	2.8	0.8	0.4	0.0	0.8
BEDFORD	4,435	29,348	5,615	27.6	18.0	35.8	12.2	4.1	1.1	0.6	0.2	0.2	0.2
BLAND	705	4,303	5,707	27.0	17.6	39.1	13.0	2.1	1.1	0.0	0.0	0.0	0.0
BOTETOURT	3,106	20,823	5,720	27.8	17.0	36.2	11.8	4.5	1.7	0.6	0.3	0.0	0.2
BRUNSWICK	2,286	13,190	4,976	28.3	22.0	37.8	9.3	1.5	0.5	0.0	0.4	0.0	0.3
BUCHANAN	3,362	24,186	5,527	30.8	16.1	29.5	15.0	5.2	1.3	0.9	0.3	0.1	0.8
BUCKINGHAM	1,738	9,693	4,832	31.2	20.5	35.7	9.7	2.1	0.5	0.0	0.3	0.0	0.0
CAMPBELL	6,268	41,008	5,903	26.6	16.7	37.1	14.0	3.7	1.3	0.3	0.1	0.1	0.1
CAROLINE	2,893	17,976	5,016	31.1	18.8	31.5	12.4	4.6	1.0	0.4	0.0	0.2	0.0
CARROLL	3,083	17,911	5,399	28.2	18.5	41.9	9.2	1.5	0.4	0.2	0.0	0.2	0.0
CHARLES CITY	1,290	8,953	6,223	24.0	17.2	36.1	16.4	4.5	1.1	0.5	0.0	0.3	0.0
CHARLOTTE	1,663	9,906	5,257	27.7	20.3	39.7	8.7	2.3	0.7	0.0	0.2	0.0	0.2
CHESTERFIELD	19,688	152,161	6,362	29.0	13.4	27.6	17.2	8.0	3.0	0.9	0.5	0.2	0.2
CLARKE	1,669	13,139	5,853	27.6	16.6	34.3	12.6	3.9	1.8	0.8	0.6	0.7	1.2
CRAIG	527	3,431	5,679	26.9	18.4	34.9	14.6	3.2	0.9	0.9	0.0	0.0	0.0
CULPEPER	3,552	24,044	5,518	28.4	18.1	34.0	12.7	3.9	1.4	0.8	0.3	0.1	0.4
CUMBERLAND	965	5,891	4,770	32.5	19.8	31.9	10.6	2.7	1.2	0.7	0.0	0.5	0.0
DICKENSON	1,683	11,172	4,781	34.0	17.9	26.4	14.8	4.6	0.8	0.5	0.3	0.0	0.7
DINWIDDIE	2,997	20,133	5,989	25.4	17.2	37.6	13.1	4.6	1.2	0.6	0.2	0.0	0.1
ESSEX	1,604	10,494	5,491	27.1	19.4	35.5	12.7	2.9	0.9	0.2	0.3	0.4	0.4
FAIRFAX	106,579	1,035,594	7,306	28.4	11.8	21.4	16.8	10.1	5.4	2.9	1.5	0.8	1.1
FAUQUIER	5,344	45,366	5,717	28.8	16.9	29.6	13.9	5.7	2.2	0.8	0.4	0.3	1.3
FLOYD	1,359	7,851	5,099	31.6	17.7	37.1	10.2	2.4	0.4	0.4	0.4	0.0	0.0
FLUVANNA	1,344	8,302	5,565	29.7	15.8	39.5	10.3	3.0	1.0	0.0	0.3	0.0	0.3
FRANKLIN	4,868	31,264	5,910	26.0	16.5	41.1	11.8	3.2	0.8	0.3	0.1	0.0	0.2
FREDERICK	4,860	32,404	5,623	28.9	17.0	33.4	14.3	4.1	1.1	0.6	0.2	0.1	0.3
GILES	2,371	15,244	5,782	28.9	15.7	34.8	17.0	2.2	0.7	0.3	0.2	0.0	0.2

Table A4. (contd.)

	NUMBER OF RETURNS	AGI ($)		PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[a]									
		TOTAL (000)	MEDIAN PER RETURN	LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Counties (contd.)													
GLOUCESTER	2,782	19,546	5,216	30.7	18.0	30.0	13.0	4.6	1.8	0.6	0.4	0.2	0.7
GOOCHLAND	1,929	14,206	5,863	25.8	18.2	35.1	13.2	4.7	0.9	0.5	0.3	0.3	1.0
GRAYSON	1,931	10,149	4,995	30.2	19.8	42.5	5.7	1.0	0.5	0.0	0.2	0.0	0.0
GREENE	1,089	6,807	5,609	29.4	16.0	38.5	12.5	2.1	1.2	0.0	0.4	0.0	0.0
GREENSVILLE	1,704	9,912	5,326	29.0	18.4	38.7	10.5	2.2	0.7	0.4	0.0	0.0	0.0
HALIFAX	4,194	25,322	5,513	28.0	17.8	40.7	9.7	2.5	0.7	0.2	0.2	0.1	0.2
HANOVER	7,870	54,446	5,724	29.4	15.9	32.0	14.2	5.3	2.0	0.6	0.2	0.1	0.3
HENRICO	34,112	283,467	7,067	23.5	13.4	31.7	19.4	7.5	2.5	0.9	0.3	0.2	0.5
HENRY	9,825	62,437	5,738	27.0	17.0	40.7	10.4	3.5	0.8	0.2	0.1	0.0	0.2
HIGHLAND	407	2,849	5,780	28.3	16.5	34.6	11.1	4.9	3.2	1.5	0.0	0.0	0.0
ISLE OF WIGHT	3,376	24,389	6,297	24.8	15.9	35.8	16.1	4.7	1.6	0.4	0.3	0.0	0.3
JAMES CITY	3,985	26,032	5,109	32.5	16.8	32.1	11.3	4.0	1.7	0.9	0.3	0.0	0.4
KING AND QUEEN	944	6,126	5,475	28.4	18.4	33.5	12.9	4.1	1.0	1.1	0.6	0.0	0.0
KING GEORGE	1,523	12,360	6,099	28.2	15.2	29.9	12.7	5.9	3.1	2.6	1.4	0.5	0.5
KING WILLIAM	1,501	10,198	5,319	30.1	17.8	33.4	9.5	5.1	2.0	1.1	0.0	0.5	0.3
LANCASTER	1,681	11,170	4,743	31.9	20.8	29.2	9.9	3.6	1.9	1.2	0.5	0.2	0.7
LEE	2,269	13,184	4,485	35.5	19.5	28.9	11.2	2.9	0.7	0.5	0.3	0.2	0.4
LOUDOUN	6,733	77,407	6,656	25.9	14.6	28.7	15.3	7.6	3.6	1.9	0.9	0.5	1.1
LOUISA	2,801	17,365	5,190	31.2	17.5	35.7	9.4	3.6	1.5	0.6	0.4	0.0	0.2
LUNENBURG	1,766	9,735	5,133	30.0	19.0	39.7	8.1	2.4	0.6	0.0	0.0	0.2	0.0
MADISON	1,462	8,969	5,102	30.4	18.8	36.7	10.1	2.3	0.9	0.3	0.0	0.0	0.4
MATHEWS	1,120	7,812	5,328	31.7	16.4	28.6	13.6	5.9	2.2	0.7	0.0	0.5	0.4
MECKLENBURG	4,316	25,964	5,317	27.7	19.7	40.2	8.3	2.4	0.8	0.3	0.2	0.0	0.3
MIDDLESEX	1,164	7,613	5,426	28.8	18.4	33.2	13.2	4.0	1.2	0.4	0.4	0.0	0.3
MONTGOMERY	8,975	56,301	4,754	33.4	18.9	30.0	11.3	3.4	1.5	0.7	0.2	0.1	0.4
NELSON	1,745	10,892	5,610	28.5	17.0	37.1	12.6	3.3	0.6	0.3	0.2	0.0	0.2
NEW KENT	1,141	8,458	6,398	24.6	15.1	37.0	15.2	4.8	1.8	0.5	0.7	0.0	0.4
NORTHAMPTON	2,609	14,735	4,313	36.0	21.3	31.0	7.7	1.9	0.8	0.3	0.2	0.2	0.5
NORTHUMBERLAND	1,506	9,850	4,949	29.9	20.7	31.2	11.2	3.7	1.9	0.4	0.4	0.3	0.5
NOTTOWAY	2,260	13,848	5,187	29.2	19.5	35.4	11.2	2.9	1.0	0.4	0.2	0.2	0.0
ORANGE	2,778	25,596	5,582	27.8	18.0	35.9	11.7	3.4	1.3	0.5	0.4	0.3	0.6
PAGE	2,960	17,827	5,088	30.7	18.6	36.6	9.1	2.5	1.3	0.5	0.2	0.2	0.2
PATRICK	2,112	13,144	5,718	26.3	17.4	43.8	9.6	2.0	0.2	0.2	0.2	0.0	0.2
PITTSYLVANIA	9,344	56,849	5,663	27.0	17.6	40.7	11.0	2.7	0.6	0.1	0.1	0.1	0.1
POWHATAN	1,319	9,622	6,005	28.5	14.9	32.8	14.8	5.6	2.1	0.7	0.0	0.0	0.5
PRINCE EDWARD	2,227	14,347	5,575	27.8	18.0	37.5	10.5	3.7	1.3	0.6	0.4	0.0	0.2
PRINCE GEORGE	2,241	16,082	5,858	29.3	15.8	29.1	15.3	7.3	2.4	0.7	0.0	0.2	0.0
PRINCE WILLIAM	17,688	135,620	6,133	30.1	14.0	25.9	14.9	8.4	4.0	1.5	0.6	0.3	0.3
PULASKI	4,973	32,316	5,662	27.1	18.0	36.9	12.8	3.3	1.1	0.3	0.2	0.0	0.2
RAPPAHANNOCK	923	6,549	5,831	26.4	17.7	35.9	12.6	3.7	1.8	0.5	0.8	0.0	0.7

Table A4. (contd.)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [a] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Counties (contd.)													
RICHMOND	1,133	7,207	5,013	31.9	18.1	33.6	10.2	4.0	0.8	0.4	0.4	0.0	0.6
ROANOKE	10,977	77,197	5,663	30.2	15.6	31.7	14.1	4.8	1.8	0.9	0.3	0.1	0.4
ROCKBRIDGE	2,428	15,971	5,600	27.3	18.3	36.4	12.7	2.9	1.3	0.3	0.3	0.2	0.3
ROCKINGHAM	8,687	53,124	5,388	29.2	17.9	37.7	10.8	2.8	1.0	0.3	0.1	0.1	0.2
RUSSELL	2,863	18,494	5,540	28.6	17.7	34.3	13.9	3.5	1.0	0.6	0.0	0.0	0.4
SCOTT	2,300	15,438	5,624	29.0	16.9	32.4	16.3	3.8	0.8	0.3	0.2	0.0	0.3
SHENANDOAH	4,582	29,535	5,691	26.8	18.0	37.8	12.4	3.1	1.0	0.4	0.3	0.0	0.3
SMYTH	4,268	23,946	4,985	31.4	18.7	38.6	8.3	1.7	0.6	0.1	0.1	0.1	0.2
SOUTHAMPTON	2,536	16,962	5,702	27.4	17.7	35.1	13.4	4.0	0.9	0.5	0.4	0.2	0.4
SPOTSYLVANIA	4,050	27,677	5,473	31.1	16.0	31.3	13.4	5.0	1.9	0.8	0.2	0.2	0.2
STAFFORD	4,879	35,094	5,446	31.2	16.4	27.5	13.5	6.7	3.0	0.9	0.4	0.1	0.3
SURRY	940	6,257	5,204	31.2	17.7	28.6	14.4	5.6	1.4	0.4	0.7	0.0	0.0
SUSSEX	1,948	13,354	5,863	26.0	18.5	34.2	14.5	4.2	1.3	0.6	0.4	0.0	0.3
TAZEWELL	5,457	39,111	5,490	30.1	16.7	33.1	13.0	3.6	1.3	0.8	0.3	0.2	0.9
WARREN	3,484	27,335	5,968	28.0	15.5	33.6	16.3	4.1	1.3	0.3	0.3	0.2	0.4
WASHINGTON	5,350	32,113	4,952	31.6	18.9	33.8	10.7	3.2	1.1	0.2	0.2	0.0	0.8
WESTMORELAND	2,422	14,342	4,764	32.1	20.3	33.0	9.0	3.2	1.3	0.4	0.4	0.0	0.3
WISE	4,814	33,322	5,544	30.6	16.0	30.7	14.5	5.4	1.5	0.5	0.2	0.2	0.4
WYTHE	3,411	20,662	5,221	30.0	18.3	38.4	9.4	2.2	0.8	0.1	0.1	0.2	0.5
YORK	5,101	31,773	4,548	37.5	16.1	26.8	11.7	4.7	1.8	0.6	0.4	0.0	0.3
CITIES	395,280	3,157,312	6,589	24.3	15.4	32.5	16.3	6.7	2.5	1.1	0.5	0.3	0.6
ALEXANDRIA	37,328	466,918	10,937	13.5	9.0	23.0	23.3	15.1	7.4	4.0	2.1	1.1	1.5
BEDFORD	1,096	7,360	5,989	25.0	17.2	39.6	13.0	3.1	0.8	0.9	0.0	0.0	0.4
BRISTOL	4,981	34,237	5,904	26.3	17.1	36.5	13.7	3.6	1.5	0.6	0.2	0.1	0.3
BUENA VISTA	992	6,140	5,316	27.9	19.9	35.1	12.6	3.0	1.1	0.0	0.4	0.0	0.0
CHARLOTTESVILLE	10,235	74,449	5,872	28.4	16.0	32.1	14.9	5.0	1.4	0.9	0.4	0.3	0.6
CHESAPEAKE	16,212	113,053	5,945	26.9	16.8	33.4	14.5	5.4	2.0	0.6	0.2	0.1	0.2
CLIFTON FORGE	813	5,250	5,000	29.9	20.2	30.3	12.3	5.2	1.7	0.0	0.5	0.0	0.0
COLONIAL HEIGHTS	2,866	20,803	5,990	28.7	15.2	30.7	15.1	6.5	1.9	1.2	0.2	0.2	0.3
COVINGTON	1,504	10,458	5,670	27.3	18.8	29.3	17.6	5.1	1.0	0.5	0.0	0.3	0.3
DANVILLE	9,244	63,531	5,878	26.0	17.5	37.0	13.2	3.9	1.3	0.4	0.2	0.1	0.4
EMPORIA	989	6,485	5,489	27.4	19.0	37.2	10.2	3.2	1.7	0.7	0.0	0.0	0.5
FAIRFAX	3,753	34,066	7,146	27.4	12.4	23.7	18.6	9.9	3.6	2.1	0.7	0.5	1.0
FALLS CHURCH	4,664	50,444	8,680	19.2	12.4	25.0	18.0	12.0	6.2	3.6	1.6	0.8	1.1
FRANKLIN	1,341	9,640	5,929	25.8	17.7	34.9	13.8	4.5	1.6	0.4	0.3	0.0	0.9
FREDERICKSBURG	3,577	29,295	6,942	23.1	14.5	32.0	19.1	5.9	2.9	1.1	0.6	0.3	0.6

Table A4. (contd.)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [a] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
Cities (contd.)													
GALAX	1,288	7,697	4,970	29.8	20.5	37.7	8.2	1.6	0.9	0.5	0.3	0.0	0.5
HAMPTON	20,034	143,477	6,048	28.3	15.3	30.7	16.6	6.0	1.8	0.7	0.3	0.1	0.2
HARRISONBURG	3,381	22,462	5,461	28.5	18.3	34.7	11.7	4.1	1.5	0.7	0.2	0.0	0.4
HOPEWELL	4,034	30,457	6,420	25.7	15.9	29.7	17.8	8.2	2.1	0.4	0.2	0.0	0.1
LEXINGTON	1,034	7,993	5,892	27.4	17.0	31.4	12.6	6.4	1.8	1.1	0.4	0.6	1.4
LYNCHBURG	13,015	94,447	6,102	25.9	16.7	33.6	15.3	5.2	1.6	0.6	0.4	0.1	0.6
MANASSAS	2,734	23,044	6,803	27.5	13.2	25.9	17.6	9.2	3.9	1.2	0.7	0.4	0.4
MANASSAS PARK	787	5,565	5,988	28.2	15.5	32.1	15.1	6.1	1.8	0.6	0.5	0.0	0.0
MARTINSVILLE	4,258	31,103	5,841	27.1	16.5	38.1	11.2	4.0	1.2	0.4	0.3	0.2	1.0
NEWPORT NEWS	25,236	184,979	6,265	26.9	15.2	31.5	17.0	6.3	1.9	0.7	0.3	0.1	0.2
NORFOLK	43,270	324,133	6,350	23.4	17.1	35.0	15.3	5.5	2.1	0.7	0.3	0.1	0.4
NORTON	761	4,987	4,865	33.8	17.5	28.0	12.2	5.7	1.8	1.1	0.0	0.0	0.0
PETERSBURG	8,783	64,366	6,515	23.4	15.6	36.5	16.3	5.7	1.5	0.6	0.2	0.1	0.3
POQUOSON	1,507	6,699	4,839	34.2	17.3	25.7	12.9	5.4	2.2	0.9	0.6	0.5	0.4
PORTSMOUTH	18,839	137,145	6,191	24.8	16.9	34.8	15.3	5.4	1.8	0.5	0.2	0.1	0.2
RADFORD	1,884	13,109	5,661	29.2	16.6	31.3	14.6	4.9	2.0	0.3	0.4	0.2	0.4
RICHMOND	58,724	489,469	7,033	20.6	15.1	35.3	17.7	7.0	2.2	0.9	0.4	0.2	0.6
ROANOKE	21,064	151,072	6,095	25.3	16.9	35.8	14.8	4.3	1.4	0.7	0.3	0.1	0.5
SALEM	4,421	30,974	6,037	26.1	16.8	35.1	15.3	4.3	1.2	0.5	0.2	0.2	0.4
SOUTH BOSTON	1,368	8,990	5,447	28.2	18.5	36.8	11.3	2.8	1.2	0.5	0.3	0.0	0.4
STAUNTON	4,286	30,218	6,017	26.1	16.4	36.5	13.6	4.4	1.3	0.7	0.2	0.1	0.5
SUFFOLK	7,960	53,017	5,632	26.5	17.1	34.7	13.8	3.8	1.1	0.4	0.2	0.1	0.3
VIRGINIA BEACH	37,934	267,287	5,876	29.1	15.6	30.0	14.6	6.0	2.6	0.9	0.4	0.3	0.6
WAYNESBORO	3,091	21,363	5,747	29.3	15.9	32.1	14.5	5.1	1.9	0.6	0.4	0.0	0.3
WILLIAMSBURG	2,082	16,214	6,089	28.2	15.0	30.9	14.7	6.0	2.4	1.1	0.5	0.4	0.7
WINCHESTER	4,431	34,734	6,446	23.1	16.6	35.6	15.3	5.4	2.2	0.8	0.3	0.0	0.8
NON-SMSA	273,746	1,829,506	5,538	28.6	17.6	35.2	12.3	3.7	1.3	0.5	0.3	0.1	0.4
SMSA	838,130	5,497,124	6,910	24.7	14.1	29.3	16.9	8.0	3.4	1.6	0.8	0.4	0.7
J.CITY-K-BRISTOL	12,631	81,787	5,455	29.0	17.8	34.6	12.9	3.4	1.2	0.4	0.2	0.1	0.3
LYNCHBURG	24,733	172,011	6,001	26.2	16.9	34.9	14.7	4.7	1.4	0.5	0.3	0.1	0.3
NEWS-NEWS-HAMPTON	60,227	428,920	5,894	29.0	15.6	30.7	15.7	5.8	1.8	0.7	0.3	0.1	0.3
NOR.-VA.B.-PORT.	124,215	914,635	6,693	26.2	16.6	33.2	14.9	5.5	2.1	0.7	0.3	0.2	0.4
PET.-COL.HEIGHTS	20,921	151,840	6,288	25.5	15.8	33.7	15.9	6.3	1.7	0.6	0.2	0.1	0.2
RICHMOND	126,673	1,020,861	6,631	23.5	14.5	32.9	17.7	7.1	2.4	0.9	0.4	0.2	0.5
ROANOKE	40,092	283,497	5,944	26.9	16.5	34.6	14.4	4.5	1.5	0.7	0.3	0.1	0.4
WASHINGTON	229,238	2,443,630	8,603	22.6	11.1	22.6	18.9	11.7	6.0	3.2	1.7	0.9	1.3

Table A4. (contd.)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[a/] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
PLANNING DISTRICTS	911,876	7,326,630	8,443	25.9	15.1	31.1	15.5	6.7	2.8	1.3	0.6	0.3	0.6
1. LENOWISCO	10,144	66,930	5,216	31.6	17.1	30.5	14.0	4.5	1.2	0.5	0.2	0.1	0.3
2. CUMB.PLATEAU	13,385	92,963	5,419	30.5	16.9	31.6	13.9	4.1	1.2	0.7	0.2	0.1	0.8
3. MT.ROGERS	25,017	151,018	5,260	29.5	18.5	37.8	10.1	2.4	0.9	0.3	0.2	0.1	0.3
4. NEW RIVER	19,566	124,820	5,193	30.8	18.0	33.0	12.6	3.3	1.3	0.5	0.3	0.1	0.3
5. FIFTH	44,128	310,817	5,900	27.1	16.7	34.2	14.4	4.5	1.5	0.7	0.3	0.1	0.4
6. CENTRAL SHEN.	32,664	218,750	5,677	27.9	17.3	35.8	12.8	3.8	1.3	0.5	0.2	0.1	0.3
7. LORD FAIRFAX	22,026	154,975	5,799	27.3	17.1	35.3	13.6	3.9	1.4	0.5	0.3	0.1	0.5
8. NC.VIRGINIA	229,238	2,443,630	8,663	22.6	11.1	22.6	18.9	11.7	6.0	3.2	1.7	0.9	1.3
9. RAP.-RAPIDAN	14,059	110,225	5,574	26.5	17.7	33.1	12.6	4.3	1.7	0.7	0.4	0.2	0.8
10. THOMAS JEFFERSON	25,735	185,594	5,853	28.4	15.9	33.6	14.1	4.4	1.5	0.8	0.4	0.2	0.6
11. CENTRAL VIRGINIA	36,266	208,720	5,943	26.3	17.0	35.2	14.3	4.6	1.3	0.5	0.3	0.1	0.3
12. WEST PIEDMONT	39,651	258,328	5,781	26.6	17.2	39.8	11.4	3.3	0.9	0.3	0.2	0.1	0.3
13. SOUTHSIDE	12,164	73,465	5,337	28.0	19.4	39.5	9.3	2.3	0.7	0.2	0.2	0.0	0.3
14. PIEDMONT	11,768	71,016	5,215	29.2	19.2	37.1	10.2	2.7	0.9	0.3	0.2	0.1	0.1
15. RICHMOND	126,073	1,020,801	6,831	23.5	14.5	32.9	17.7	7.1	2.4	0.9	0.4	0.2	0.9
16. RADCO	16,343	116,169	5,719	29.2	16.4	30.5	14.5	5.6	2.2	0.8	0.3	0.2	0.3
17. NORTHERN NECK	6,742	42,570	4,837	31.5	20.1	31.8	9.9	3.5	1.5	0.6	0.4	0.1	0.5
18. MID.PENINSULA	9,694	68,023	5,451	29.5	17.6	31.6	12.5	4.7	1.9	0.9	0.4	0.3	0.5
19. CRATER	26,502	187,848	6,116	26.0	16.4	34.0	15.2	5.7	1.6	0.6	0.2	0.1	0.2
20. S.E.VIRGINIA	131,466	965,627	6,088	26.2	16.6	33.3	14.9	5.5	2.1	0.7	0.3	0.2	0.4
21. PENINSULA	57,445	409,375	5,926	28.9	15.4	30.7	15.8	5.9	1.8	0.7	0.3	0.1	0.3
22. ACCOMACK-NORTH.	7,764	44,967	4,736	32.4	20.2	34.8	8.1	2.5	1.0	0.4	0.2	0.1	0.3

Note: Whenever there were less than four returns in an AGI class the returns were grouped with those in the next lower class in order to avoid disclosure.

a/ Details may not add to 100.0 due to rounding.

b/ Returns unassigned to geographic area because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A5.
Adjusted Gross Income Per Exemption, 1972 to 1978

	Amount ($)							Index (Virginia = 100)						
	1972	1973	1974	1975	1976	1977	1978	1972	1973	1974	1975	1976	1977	1978
State[a/]	3,874	4,267	4,752	5,063	5,583	6,049	6,640	100	100	100	100	100	100	100
Counties	3,869	4,283	4,774	5,077	5,609	6,074	6,672	100	100	100	100	100	100	100
Accomack	2,985	3,424	3,760	3,867	4,173	4,399	4,754	77	80	79	76	75	73	72
Albemarle	4,093	4,667	5,105	5,382	5,954	6,499	7,170	106	109	107	106	107	107	108
Alleghany	2,984	3,245	3,526	3,768	4,197	4,723	5,287	77	76	74	74	75	78	80
Amelia	2,424	3,000	3,304	3,364	3,782	4,123	4,648	63	70	70	66	68	68	70
Amherst	3,104	3,444	3,721	3,852	4,361	4,794	5,341	80	81	78	76	78	79	81
Appomattox	2,856	3,207	3,424	3,609	4,106	4,454	5,027	74	75	72	71	74	74	76
Arlington	6,099	6,695	7,527	8,127	9,047	9,916	10,891	157	157	158	161	162	164	164
Augusta	3,135	3,529	3,833	4,028	4,547	4,971	5,624	81	83	81	80	81	82	85
Bath	2,671	3,031	3,185	3,347	3,881	4,362	5,263	69	71	67	66	70	72	79
Bedford	2,973	3,310	3,660	3,807[c/]	4,291	4,750	5,360	77	78	77	75	77	79	81
Bland	2,477	2,786	2,893	3,116	3,642	4,054	4,516	64	65	61	62	65	67	68
Botetourt	3,105	3,571	3,879	4,133	4,555	5,046	5,601	80	84	82	82	82	83	84
Brunswick	2,545	2,982	3,280	3,291	3,689	3,798	4,329	66	70	69	65	66	63	65
Buchanan	2,795	3,123	5,087	5,411	5,328	5,534	5,486	72	73	107	107	95	91	83
Buckingham	2,366	2,625	2,779	2,990	3,334	3,708	4,109	61	62	58	59	60	61	62
Campbell	3,340	3,703	4,071	4,049[c/]	4,503	4,917	5,404	86	87	86	80	81	81	81
Caroline	2,806	3,302	3,636	3,702	4,095	4,353	4,874	72	77	77	73	73	72	73
Carroll	2,556	2,854	3,005	3,032	3,483	3,907	4,470	66	69	63	60	62	65	67
Charles City	2,721	3,019	3,485	3,663	4,082	4,352	5.049	70	71	73	72	73	72	76
Charlotte	2,327	2,694	2,931	2,998	3,363	3,619	4,124	60	63	62	59	60	60	62
Chesterfield	4,099	4,487	5,025	5,392	5,912	6,420	7,108	106	105	106	106	106	106	107
Clarke	3,509	4,462	4,501	4,837	5,285	5,933	6,711	91	105	95	96	95	98	101
Craig	2,803	3,047	3,269	3,485	3,810	4,179	4,754	72	71	69	69	68	69	72
Culpeper	3,159	3,509	3,909	4,014	4,530	4,972	5,407	82	82	82	79	81	82	81
Cumberland	2,443	2,795	3,030	3,104	3,595	3,943	4,379	63	66	64	61	64	65	66
Dickenson	2,676	2,959	5,018	5,625	5,070	5,073	5,060	69	69	106	111	91	84	76
Dinwiddie	2,983	3,366	3,759	3,904	4,359	4,671	5,193	77	79	79	77	78	77	78
Essex	3,043	3,624	4,045	4,117	4,504	4,604	5,218	79	85	85	81	81	76	79
Fairfax	5,379	5,855	6,548	7,083	7,807	8,494	9,336	139	137	138	140	140	140	141
Fauquier	4,323	5,029	5,314	5,638	6,478	7,662	7,371	112	118	112	111	116	127	111
Floyd	2,632	2,978	3,091	3,200	3,721	4,187	4,649	68	70	65	63	67	69	70
Fluvanna	2,767	3,101	3,360	3,530	4,015	4,358	4,876	71	73	71	70	72	72	73
Franklin	2,943	3,325	3,570	3,629	4,193	4,572	5.072	76	78	75	72	75	76	76
Frederick	3,008	3,378	3,720	3,863	4,409	4,863	5,459	78	79	78	76	79	80	82
Giles	2,852	3,132	3,404	3,588	4,021	4,438	4,898	74	73	72	71	72	73	74

Table A5. (contd.)

	Amount ($)							Index (Virginia = 100)						
	1972	1973	1974	1975	1976	1977	1978	1972	1973	1974	1975	1976	1977	1978
Counties (contd.)														
Gloucester	3,482	3,847	4,197	4,467	5,044	5,366	5,928	90	90	88	88	90	89	89
Goochland	3,742	4,037	4,466	4,748	5,369	5,758	6,440	97	95	94	94	96	95	97
Grayson	2,463	2,698	2,787	2,816	3,297	3,585	4,133	64	63	59	56	59	59	62
Greene	2,711	3,153	3,351	3,485	4,005	4,400	4,967	70	74	71	69	72	73	75
Greensville	2,536	2,977	3,138	3,194	3,652	3,810	4,307	65	70	66	63	65	63	65
Halifax	2,453	2,812	3,089	3,045	3,493	3,816	4,264	63	66	65	60	63	63	64
Hanover	3,787	4,258	4,679	4,975	5,436	5,888	6,563	98	100	98	98	97	97	99
Henrico	4,494	4,922	5,403	5,749	6,298	6,781	7,415	116	115	114	114	113	112	112
Henry	3,092	3,424	3,672	3,660	4,274	4,699	5,191	80	80	77	72	77	78	78
Highland	2,361	2,884	2,821	2,892	3,407	4,294	5,210	61	68	59	57	61	71	78
Isle of Wight	3,143	3,527	3,914	4,216	4,553	4,956	5,644	81	83	82	83	82	82	85
James City	3,568	4,017	4,407	4,668	5,239	5,743	6,365	92	94	93	92	94	95	96
King and Queen	2,787	3,385	3,811	3,842	4,287	4,371	5,004	72	79	80	76	77	72	75
King George	4,062	4,364	4,716	4,820	5,382	5,736	6,335	105	102	99	95	96	95	95
King William	3,352	3,937	4,253	4,459	4,989	5,281	5,811	87	92	90	88	89	87	88
Lancaster	3,283	3,682	4,097	4,371	4,976	5,313	5,964	85	86	86	86	89	88	90
Lee	2,425	2,696	3,542	3,859	4,291	4,003	4,317	63	63	75	76	77	66	65
Loudoun	4,359	4,845	5,273	5,748	6,399	6,913	7,574	113	114	111	114	115	114	114
Louisa	2,782	3,279	3,348	3,631	4,301	4,520	4,839	72	77	70	72	77	75	73
Lunenberg	2,667	3,023	3,242	3,330	3,593	3,860	4,234	69	71	68	66	64	64	64
Madison	2,753	3,080	3,286	3,453	3,869	4,211	4,754	71	72	69	68	69	70	72
Mathews	3,382	4,021	4,325	4,573	5,159	5,588	5,958	87	94	91	90	92	92	90
Mecklenburg	2,863	3,141	3,400	3,453	3,927	4,090	4,545	74	74	72	68	70	68	68
Middlesex	2,688	3,553	4,037	4,128	4,566	4,830	5,470	69	83	85	82	82	80	82
Montgomery	3,271	3,600	4,053	4,228	4,644	5,112	5,643	84	84	85	84	83	85	85
Nelson	2,584	2,911	3,161	3,295	3,727	4,105	4,630	67	68	67	65	67	68	70
New Kent	3,207	3,545	4,026	4,247	4,675	5,093	5,735	83	83	85	84	84	84	86
Northampton	2,624	3,165	3,572	3,589	3,977	4,066	4,596	68	74	75	71	71	67	69
Northumberland	3,027	3,527	4,016	4,086	4,565	4,790	5,494	78	83	85	81	82	79	83
Nottoway	3,013	3,388	3,678	3,777	4,121	4,389	4,766	78	79	77	75	74	73	72
Orange	3,665	4,116	4,437	4,460	5,110	5,355	5,921	95	96	93	88	92	89	89
Page	2,904	3,281	3,445	3,494	3,966	4,361	4,698	75	77	73	69	71	72	71
Patrick	2,651	2,992	3,157	3,241	3,735	4,076	4,616	68	70	66	64	67	67	70
Pittsylvania	2,640	3,048	3,340	3,311	3,766	4,187	4,644	68	71	70	65	67	69	70
Powhatan	3,088	3,513	3,947	4,199	4,622	5,170	5,881	80	82	83	83	83	85	89

Table A5. (contd.)

	Amount ($)							Index (Virginia = 100)						
	1972	1973	1974	1975	1976	1977	1978	1972	1973	1974	1975	1976	1977	1978
Counties (contd.)														
Prince Edward	3,016	3,352	3,609	3,745	4,084	4,359	4,805	78	79	76	74	73	72	72
Prince George	3,237	3,733	4,236	4,559[d/]	4,949	5,388	5,962	84	87	89	90	89	89	90
Prince William	3,866	4,314	4,774	5,224[d/]	5,768	6,256	6,900	100	101	100	103	103	103	104
Pulaski	2,955	3,234	3,515	3,582	3,979	4,479	5,023	76	76	74	71	71	74	76
Rappahannock	2,907	3,519	3,723	3,859	4,237	4,994	5,708	75	82	78	76	76	83	86
Richmond	2,911	3,371	3,919	3,973[c/]	4,476	4,591	5,223	75	79	82	78	80	76	79
Roanoke	3,895	4,265	4,681	5,006[c/]	5,513	5,986	6,629	101	100	99	99	99	99	100
Rockbridge	2,748	3,109	3,295	3,420	3,855	4,291	4,951	71	73	69	68	69	71	75
Rockingham	2,976	3,343	3,606	3,747	4,266	4,611	5,129	77	78	76	74	76	76	77
Russell	2,687	2,952	3,579	4,020	4,313	4,633	4,805	69	69	75	79	77	77	72
Scott	2,730	3,055	3,493	3,653	3,989	4,367	4,881	70	72	74	72	71	72	74
Shenandoah	2,906	3,262	3,496	3,643	4,150	4,[illegible]	4,961	75	76	74	72	74	73	75
Smyth	2,677	2,897	3,287	3,351	3,699	4,008	4,575	69	68	69	66	66	66	69
Southampton	2,921	3,558	3,893	4,052	4,618	4,783	5,177	75	83	82	80	83	79	78
Spotsylvania	3,269	3,699	4,076	4,208	4,710	5,096	5,637	84	87	86	83	84	84	85
Stafford	3,619	4,043	4,412	4,593	5,143	5,599	6,192	93	95	93	91	92	93	93
Surry	2,683	3,123	3,524	3,712	3,938	4,193	4,794	69	73	74	73	71	69	72
Sussex	2,743	3,446	3,709	3,806	4,120	4,397	5,005	71	81	78	75	74	73	75
Tazewell	3,086	3,393	4,024	4,663	5,054	5,413	5,526	80	80	85	92	91	89	83
Warren	3,259	3,618	3,904	4,147	4,684	5,086	5,506	84	85	82	82	84	84	83
Washington	2,758	2,991	3,393[c/]	3,552	4,021	4,388	4,893	71	70	71	70	72	73	74
Westmoreland	2,832	3,181	3,679	3,720	4,200	4,446	4,872	73	75	77	73	75	73	73
Wise	2,884	3,191	5,089	5,063	5,101	5,317	5,489	74	75	107	100	91	88	83
Wythe	2,745	3,076	3,363	3,484[d/]	3,973	4,499	4,980	71	72	71	69	71	74	75
York	3,921	4,225	4,651	5,028[d/]	5,471	5,862	6,338	101	99	98	99	98	97	95
Cities	3,880	4,241	4,674	4,998	5,501	5,948	6,507	100	99	98	99	99	98	98
Alexandria	5,421	5,891	6,716	7,399	8,127	8,904	9,888	140	138	141	146	146	147	149
Bedford	3,527	3,739	4,154[c/]	4,310	4,871	5,301	5,804	91	88	87	85	87	88	87
Bristol	3,264	3,638	4,024[c/]	4,364	4,764	5,163	5,664	84	85	85	86	85	85	85
Buena Vista	2,891	3,218	3,373	3,426	3,987	4,206	4,761	75	75	71	68	71	70	72
Charlottesville	3,945	4,247	4,924	5,152	5,614	6,072	6,666	102	100	104	102	101	100	100
Chesapeake	3,345	3,677	4,056	4,311	4,808	5,277	5,787	86	86	85	85	86	87	87
Clifton Forge	3,358	3,643	4,046	4,300	4,893	5,304	5,656	87	85	85	85	88	88	85
Colonial Heights	3,970	4,333	4,833	5,200	5,680	6,161	6,730	102	102	102	103	102	102	101
Covington	3,098	3,318	3,631	3,901	4,409	4,855	5,303	80	78	76	77	79	80	80
Danville	3,375	3,770	4,147	4,225	4,773	5,250	5,708	87	88	87	83	85	87	86

Table A5. (contd.)

	Amount ($)							Index (Virginia = 100)						
	1972	1973	1974	1975	1976	1977	1978	1972	1973	1974	1975	1976	1977	1978
Cities (contd.)														
Emporia	3,542	3,827	4,108	4,229	4.658	4,965	5,366	91	90	86	84	83	82	81
Fairfax	4,890	5,507	5,971	6,592	7,038	7,761	8,626	126	129	126	130	126	128	130
Falls Church	5,125	5,545	6,544	7,042	7,938	8,536	9,210	132	130	138	139	142	141	139
Franklin	3,685	4,077	4,522	4,687	5,377	5,773	6,234	95	96	95	93	96	95	94
Fredericksburg	4,253	4,676	5,162	5,563	6,071	6,558	7,005	110	110	109	110	109	108	105
Galax	3,285	3,612	3,680	3,684	4,264	4,536	5,076	85	85	77	73	76	75	76
Hampton	3,680	3,924	4,325	4,643	5,059	5,426	5,885	95	92	91	92	91	90	89
Harrisonburg	3,887	4,245	4,653	4,791	5,407	5,795	6,289	100	99	98	95	97	96	95
Hopewell	3,509	3,817	4,038	4,539	5,030	5,493	5,979	91	89	89	90	90	91	90
Lexington	3,370	4,211	4,561	4,784	5,229	5,957	6,501	87	99	96	94	94	98	98
Lynchburg	3,852	4,234	4,589	4,858[c/]	5,376	5,840	6,369	99	99	97	96	96	97	96
Manassas	...	...	...	5,295[d/]	5,783	6,400	6,976	...	...	...	105	104	106	105
Manassas Park	...	...	...	3,827[d/]	4,313	4,650	5,274	...	...	...	76	77	77	79
Martinsville	3,811	4,062	4,141	4,475	5,177	5,733	6,430	98	95	93	88	93	95	97
Newport News	3,854	4,147	4,556	4,863	5,245	5,673	6,132	99	97	96	96	94	94	92
Norfolk	3,692	4,050	4,417	4,745	5,190	5,557	6,023	95	95	93	94	93	92	91
Norton	3,374	3,667	4,205	4,722	5,161	5,785	5,966	87	86	88	93	92	96	90
Petersburg	3,529	3,935	4,343	4,634	5,066	5,413	5,774	91	92	91	92	91	89	87
Portsmouth	3,392	3,699	4,071	4,351[d/]	4,848	5,791	6,397	88	87	86	86	87	96	96
Poquoson	...	...	...	4,782[d/]	5,320	5,161	5,662	...	...	...	94	95	85	85
Radford	3,707	4,000	4,450	4,603	5,116	5,595	6,040	96	94	94	91	92	92	91
Richmond	4,158	4,549	4,966	5,319[c/]	5,804	6,258	6,894	107	107	105	105	104	103	104
Roanoke	3,742	4,084	4,417	4,642[c/]	5,159	5,492	6,001	97	96	93	92	92	91	90
Salem	3,789	4,160	4,730	4,925	5,339	5,680	6,226	98	97	100	97	96	94	94
South Boston	3,414	3,720	4,072	4,220	4,779	5,134	5,584	88	87	86	83	86	85	84
Staunton	3,832	4,211	4,590	4,739	5,261	5,704	6,288	99	99	97	94	94	94	95
Suffolk[b/]	3,114	3,528	3,880	4,199	4,607	4,872	5,413	80	83	82	83	83	81	82
Virginia Beach	3,971	4,367	4,841	5,249	5,751	6,251	6,853	103	102	102	104	103	103	103
Waynesboro	3,628	4,040	4,489	4,615	5,119	5,639	6,078	94	95	94	91	92	93	92
Williamsburg	4,336	4,807	5,480	5,629	6,218	6,799	7,350	112	113	115	111	111	112	111
Winchester	3,873	4,281	4,790	4,994	5,637	6,140	6,696	100	100	101	99	101	102	101
Non-SMSA	3,121	3,484	3,900	4,080	4,547	4,897	5,364	81	82	82	81	81	81	81
SMSA	4,295	4,661	5,160	5,589	6,147	6,616	7,264	111	109	109	110	110	109	109
J.City-K-Bristol	2,902	3,228	3,634	3,856	4,280	4,653	5,163	75	76	76	76	77	77	78
Lynchburg	3,470	3,775	4,100	4,274	4,763	5,268	5,788	90	88	86	84	85	87	87
New.News-Hampton	3,780	4,071	4,480	4,786	5,237	5,623	6,106	98	95	94	95	94	93	92
Nor.-Va.B.-Port.	3,665	3,982	4,386	4,785	5,262	5,621	6,157	95	93	92	95	94	93	93

Table A5. (contd.)

	Amount ($)							Index (Virginia = 100)						
	1972	1973	1974	1975	1976	1977	1978	1972	1973	1974	1975	1976	1977	1978
SMSA (contd.)														
Pet.-Col.Heights	3,478	3,858	4,288	4,574	5,016	5,419	5,892	90	90	90	90	90	90	89
Richmond	4,173	4,574	5,034	5,366	5,886	6,356	7,007	108	107	106	106	105	105	106
Roanoke	3,733	4,098	4,484	4,729	5,215	5,611	6,172	96	96	94	93	93	93	93
Washington	5,265	5,742	6,419	6,956	7,662	8,329	9,154	136	135	135	137	137	138	138
Planning Districts	3,873	4,267	4,736	5,046	5,568	6,027	6,611	100	100	100	100	100	100	100
LENOWISCO	2,783	3,084	4,309	4,439	4,657	4,827	5,110	72	72	91	88	83	80	77
Cumb.Plateau	2,865	3,166	4,352	4,854	4,969	5,232	5,295	74	74	92	96	89	86	80
Mt.Rogers	2,780	3,074	3,373	3,513	3,962	4,341	4,869	72	72	71	69	71	72	73
New River	3,106	3,408	3,756	3,893	4,324	4,795	5,310	80	80	79	77	77	79	80
Fifth	3,660	4,014	4,349	4,640	5,124	5,528	6,082	94	94	92	92	92	91	92
Central Shen.	3,227	3,615	3,909	4,056	4,575	4,984	5,562	83	85	82	80	82	82	84
Lord Fairfax	3,204	3,613	3,897	4,060	4,594	5,013	5,537	83	85	82	80	82	83	83
No.Virginia	5,265	5,742	6,419	6,956	7,662	8,329	9,154	136	135	135	137	137	138	138
Rap.-Rapidan	3,996	4,523	4,898	5,206	5,873	5,988	6,216	103	106	103	103	105	99	94
Thomas Jefferson	3,593	4,020	4,452	4,672	5,202	5,634	6,210	93	94	94	92	93	93	94
Central Virginia	3,392	3,737	4,068	4,247	4,745	5,178	5,712	88	88	86	84	85	86	86
West Piedmont	3,065	3,423	3,688	3,727	4,278	4,707	5,201	79	80	78	74	77	78	78
Southside	2,715	3,051	3,331	3,349	3,807	4,035	4,499	70	72	70	66	68	67	68
Piedmont	2,659	3,020	3,265	3,373	3,728	4,025	4,456	69	71	69	67	67	67	67
Richmond	4,173	4,574	5,034	5,366	5,886	6,356	7,007	108	107	106	106	105	105	106
RADCO	3,566	3,980	4,350	4,524	5,091	5,323	5,865	92	93	92	89	91	88	88
Northern Neck	3,004	3,421	3,905	4,014	4,529	4,774	5,355	78	80	82	79	81	79	8k
Mid. Peninsula	3,221	3,763	4,135	4,317	4,662	5,269	5,825	83	88	87	85	84	87	88
Crater	3,370	3,757	4,160	4,419	4,860	5,174	5,654	87	88	88	87	87	86	85
S.E. Virginia	3,588	3,959	4,362	4,744	5,220	5,582	6,119	93	93	92	94	93	92	92
Peninsula	3,795	4,083	4,514	4,799	5,246	5,638	6,116	98	96	95	95	94	83	92
Accomack-North.	2,869	3,341	3,700	4,779	4,111	4,295	4,705	74	78	78	75	74	71	71

a/ Includes returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

b/ Includes the former Nansemond County/City.

c/ Significant annexation causes data for year shown to be not entirely comparable with data for earlier years.

d/ Manassas and Manassas Park were formerly towns in Prince William County and Poquoson was a town in York County. The Prince William and York figures for 1975 are not comparable with those for earlier years becasue of these changes.

Table A6.
Index of Income Concentration, 1978

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Bedford	.292
Bland	.263
Botetourt	.298
Brunswick	.317
Buchanan	.322
Buckingham	.311
Campbell	.291
Caroline	.308
Carroll	.270
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Chesterfield	.288
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